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ABSTRACT

During the second phase of a project (see ED 114 494 for phase 1) a data collection and analysis model for determining the cost per pupil for vocational education programs was refined and tested in two comprehensive high schools, a shared time area vocational technical school, and a full-time area vocational technical school in New Jersey. Investigators developed guidelines to enable the local administrator to efficiently and accurately use the model (1) to answer the question, What does it cost to educate one person in a selected program? and (2) to provide cost data to partially answer the question, What is the ratio of cost among college preparation education, general education, and vocational education? It was found that the per pupil cost for two years (1973-1975) for college preparation was $3,942; for general education, $4,036; and for vocational education, $4,800. For every dollar spent on vocational education, $0.82 was spent for college preparation and $0.84 was spent for general education. Despite a number of limitations of the study, it was concluded that the model seemed feasible for obtaining accurate cost per pupil. The bulk of the report (241 pages) consists of appended supporting material including the key to financial accounting numbers used for program budgeting and accounting system, the key for traditional accounting system, and tables of data collected in the four schools studied. (LMS)

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MODEL FOR CALCULATING COST PER PUPIL FOR SECONDARY VOCATIONAL, GENERAL AND TRANSFER CURRICULA IN COMPREHENSIVE HIGH SCHOOLS, SHARED TIME VOCATIONAL SCHOOLS AND FULL TIME VOCATIONAL SCHOOLS

Final Report on a Project Conducted Under
Contract No.
State of New Jersey SRES101

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June 30, 1976

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PREFACE

One of the greatest problems of the vocational educator is the cost of programs. Such questions as: What is the excess cost of vocational programs? or What is the money needed to conduct an efficient and effective vocational program? are constantly asked. Those persons responsible for supplying data to legislators, fellow educators and the public are insecure and frustrated by their lack of knowledge of accurate costs of programs. The present economic conditions--which may become the way of life with resources insufficient for the existing and projected population--make it essential for decision makers to have accurate data.

This report is the second publication of the project Model for Cost Per Pupil for Vocational Education Programs and Types of Schools. The first publication was the final report on the pilot project and can be obtained on microfishe (see Reference section or ED 114 494).

During the pilot phase a review of the literature and an annotated bibliography were produced. This review enabled the investigators to identify and define cost variables and then develop, test and revise a data collection model.

The main emphasis of this pilot effort was to develop and test a data collection model that could be used efficiently and accurately by the local educator to answer the question: What does it cost to educate one person in a selected program?

The second phase of the project, which resulted in this second report, had the initial emphasis with the added objectives of testing the model in a comprehensive high school, shared time area vocational technical school and full time area vocational technical school plus providing cost data to partially answer the question: What is the ratio of cost among college preparation education, general education and vocational education?

This report was designed with the intent that all data on the three types of schools be included. This would enable the reader, who may have different perceptions of how the data could or should have been analyzed, to recalculate the data to provide different per pupil costs and cost ratios.

Charles R. Doty
Project Director
June 1976

ACKNOWLEDGMENTS

This study is the result of funding by the New Jersey Department of Education, Division of Vocational Education and the impetus by Dr. Po-Yen Koo, Director for Vocational Data Collection and Evaluation and Dr. Henry E. Tornell, Director and Supervisor for Post-Secondary Vocational-Technical Education. Encouragement for doing this study and approval was given by Dr. William Wenzel, Assistant Commissioner of Education and Dr. Harold R. Seltzer, Director of Occupational Research.

The advisory committee gave their time freely to examine the objectives and processes of the study. Lack of investigator time prevented using this committee more profitably. It is hoped that this report is satisfactory to each member.

The superintendents, principals, business managers, secretaries, teachers and custodians cannot be personally identified in this report. However, their professional contribution to this study was more than appreciated. It was realized that they helped by delaying some of their own important work which they later completed on their own time.

Mrs. Marion Keller was responsible for typing the final report, a difficult one with the numerals.

All of the above persons showed a personal commitment to doing a professional job. They are all to be commended.

Charles R. Doty
Director
1976

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CHAPTER I

The investigators of this project will probably never have a more currently crucial topic for research than the one described in this report. The spring 1976 issue of the American Vocational Member-Gram, on the front page, headlines this:

> GAO COMPLAINS
> USOE SPEEDS REVIEWS
>
> A General Accounting Office complaint that the Federal Government does not know enough about how states spend vocational education money has prompted the U.S. Office of Education to speed its on-site reviews of state vocational education management. GAO reviewers will be particularly interested in the amount of federal funds states allot for vocational education administration. Under the Bureau of Adult Education's recently developed new management review process, each state's vocational education program will be audited once every three years.

On April 23, 1976 proposals were due at the Occupational and Adult Education Branch Grant and Procurement Management Division in Washington, D.C. The purpose of the proposals was to be:

> The U.S. Office of Education is seeking to develop a model for calculating the total costs on a full time equivalent per student basis for vocational secondary and post-secondary school level courses and programs and which will permit the analysis of these costs in terms of basic school program costs.

This request for proposal also contained the statement that:

> In the early sixties, the National Advisory Committee on Vocational Education expressed a need for identifying the exact cost of vocational education so that the additional cost, sometimes referred to as "added costs" for vocational education could be considered in setting priorities at the various levels, i.e., Federal, State and Local.

The request for proposal (selected portions) can be found in Appendix A for the reader's information.

Purpose of the Study

As stated in the Preface of this report one of the greatest problems of the vocational educator is the cost of programs. Such questions as: What is the excess cost of vocational programs? or What is the money needed to conduct an efficient and effective vocational program? are constantly asked. Those persons responsible for supplying data to legislators, fellow educators and the public are insecure and frustrated by their lack of knowledge of accurate costs of programs.

Due to the above situation this project was initiated primarily to develop a data collection model that could be used by the local administrator to answer the question: What does it cost to educate one person in a selected program?

The project was developed in two stages, i.e., a pilot phase and the final phase. The specific purposes of the pilot phase were to:

1. Develop a review of the literature and an annotated bibliography.
2. Identify and define financial cost variables.
3. Develop, test and revise a data, i.e., financial cost variables, collection model.
4. Report the findings (see Reference section for Pilot Study Report or obtain the ERIC microfishe ED 114 494).

The second phase of this project had the same primary emphasis with these added objectives:

1. Refine the model illustrated in the pilot phase of the project.
2. Develop guidelines which will enable the local administrator to efficiently and accurately use the model to answer the question: What does it cost to educate one person in a selected program?
3. Apply the model in a comprehensive high school, full time area vocational technical high school and a shared time area vocational technical high school including the sending school district.
4. Answer the question, What is the ratio of cost among college preparation education, general education and vocational education programs?

Caution It should be strongly noted that the primary emphasis of this study was to develop a model whereby a local administrator could calculate the per pupil cost for a given program. Use of the data included in this report for comparison of types of schools would be a violation of professional standards. Such comparisons could only be professionally done when the educational objectives, benefits and costs are all considered.

This report was designed with the intent that all data on the three types of schools be included. This would enable the reader who may have different perceptions of how the data could or should have been analyzed, to recalculate the data to provide different per pupil costs and cost ratios.

Significance of the Study

Since the pilot study was completed in June, 1975, the trend toward accountability of educational personnel and institutions has increased rather than decreased. The political and socio-economic conditions spawning such a movement remain in force and show no signs of abating in the foreseeable future. Indeed, despite its lack of acceptance among many school administrators and teachers, accountability is being legislated both nationally and in New Jersey and is fast becoming a mandate to which educators must comply.

Coupled with this trend is the steady growth in vocational education enrollment in New Jersey and in the subsequent increase in the number and kind of vocational education programs offered as noted in the December, 1975 ANNUAL REPORT OF THE NEW JERSEY ADVISORY COUNCIL ON VOCATIONAL EDUCATION. Along with this growth the Council acknowledges a widening gap between projected and actual budget figures for vocational education which defies the extensive planning efforts that have been undertaken within the state.

The two movements, i.e., accountability and widening discrepancies in projected and actual budget figures for rapidly expanding vocational education, strongly suggest the need for determining as realistically as possible the existing financial status of vocational education programs as one approach to meeting the challenges posed by the trends noted. A beginning step in this direction is the availability and use of a system for determining actual costs of educating pupils. Furthermore a system that can be used by local educational personnel, which accommodates to the financial accounting system in use and produces accurate results within a reasonable amount of time is desirable. The model described and applied by the investigators in this phase of the project is offered as a pragmatic tool for school personnel to use in arriving at a more realistic financial picture of their educational programs.

Assumptions

The following assumptions were developed during this study:

All personnel, services and facilities in a school district, building and program are equally available to all students in that district, building and program. Therefore, the costs of these may be divided equally among all students. Rationale: A student attending a shared time vocational school may not participate in athletics after school in his home school. However, the student does have the opportunity and the service is provided. This cost cannot be eliminated even though vocational students in a particular school do not participate in athletics. This is the student's preference.

All financial expenditures accounted for by schools and school districts for any given fiscal year are verifiable through records of orders, vouchers and paid receipts. Data in this study are the actual costs not budget estimates.

No duplication of expenditures exists in the financial accounting systems used by the schools and school districts.

Financial costs of a school district and school, irrespective of revenues, are complete data in and of themselves. There is no concern in this model for revenues.

The cost of educating students includes all the direct and indirect costs expended for and within the system by the school district and school.

The ADE (average daily enrollment) is a more equitable factor than ADA (average daily attendance) due to the fact that personnel, services and facilities must be provided even though students may be absent from class. Therefore, ADE is used for all per pupil cost calculations in this model.

The salvage value of any piece of equipment is incorporated into the purchase price of new equipment and is accounted for as an operating expense in the model.

The complexity and lack of good indicators of tool, equipment, and facility depreciation precluded a scientific depreciation formula. Industrial estimates are generally based on industrial usage not usage in educational environments. Therefore, computing the depreciation of tools, equipment and facilities on a straight line basis over years of use is no better or worse than depreciation based on life of equipment as suggested by manufacturers.

Delimitations

The parameters of the second phase of the study were defined by using the following delimitations, i.e., those factors which were controlled by the investigators.

Only secondary programs offered during the day were considered. The school calendar for these programs was from the first of September to the end of June for a minimum total of 180 school days.

Program costs for the junior and senior years were used because the student is generally required to make some choice of educational goal at the end of the sophomore year. It was reasoned that the prior education had prepared the student for more concentrated study during the last two years of high school in either a college preparation option, vocational education option or the nebulous general education option.

Only operating costs which could be identified as having been paid during the target years were used. In cases where boards had reserved funds for future spending, these funds were not considered as costs during that year. In other words, only costs were used which could be verified through location of vouchers and paid receipts.

Expenditures were collected for two completed fiscal years, i.e., 1973-1974 and 1974-1975 using closed cost accounting documents as data sources. An exception was made for one school district where costs for the current fiscal year, i.e., 1975-1976 and 1974-1975 were collected.

The operating costs do not include depreciation on equipment except for the shared time area vocational technical high school (AVTS). Costs were calculated for the shared time AVTS without depreciation of equipment and with depreciation of equipment.
(Inadequate records prevented uniform collection of derpeciation costs on facilities and equipment.) Costs for tools were considered as expenditures for a given year, therefore, were not depreciated over a period of time.

Capital costs were excluded from the program cost data. (Debt service was included.) Therefore, the results of the study are operating costs which are not appropriate for planning new program capital expenditures.

Limitations

The researchers encountered the following limitations in conducting this phase of the study:

1. The method of recording and storing data regarding financial expenditures for any one school year varied greatly among the schools participating in the study. Extracting appropriate data and placing it correctly according to level required the researchers to examine large numbers of order forms, vouchers and receipts which slowed the data collection process considerably.

2. In very limited instances, no information was available for a desired category of expenditure, therefore, budgetary allocations had to be used as the closest approximation of the costs incurred for the item in question.

3. It was necessary in all instances to confer with school personnel in order for the researchers to knowledgeably enter the financial accounting documents.

4. Utility costs were determined on a cubic footage of space utilized for courses of study rather than actual usage.

Review of Literature and Annotated Bibliography

The investigators found in their initial investigation of literature on determining per pupil cost for programs that no systematic review was available. The decision was made to identify important research and produce a review of literature plus an annotated bibliography. This review is available in the pilot study report on microfishe number ED 114 494.

Advisory Committee

An advisory committee was designed to provide the project staff maximum, unbiased input. To achieve the maximum breadth of input members were selected from the levels of State Department personnel to vocational teachers. Specific criteria were established for selection of members to avoid bias input or, at least, to achieve varying analyses and factual data to minimize bias.

The levels of personnel in the advisory committee were:

Director, Vocational Management Services
Director, Data Collection and Evaluation

Supervising Consultant Post Secondary Education
County Career Education Coordinator
Superintendent, County Vocational System
Business Manager, County Vocational System
Principal, Vocational School
Teacher
Economist/Business Manager

The criteria for selection of the advisory committee included:

1. All levels of vocational education administration and personnel should be represented.

2. Members were selected at the county level in which pilot data for the project was not to be collected.

3. The members were directly involved in obtaining and analyzing data in their position.

4. Recommendations had been obtained to verify the expertise of each member.

The advisory committee met twice with the investigator. The first meeting held in February 1976 resulted in the advisory committee agreeing with the research plan, but also offered some suggestions/questions.

1. Redefining or clarifying some definitions such as: what is a student program.

2. Determining the cost of utilities, and breaking the cost down to program cost.

We had decided the best method to determine utility cost was by working out the cubic feet measurement of each room.

3. Should depreciation be a factor in this research project?

4. What were some of the limitations of our research?

5. Would time be a factor in doing the project in four different kinds of public schools?

In the June 1976 meeting, the investigators explained to the committee what had been accomplished during the year, decisions that had been made to expedite research, and the presentation of that research that was completed.

Some of the areas covered during the discussion period were:

1. Why is D.E. and C.I.E. not included under Voc. Ed.?

2. Are night school costs included in this project?

3. How did we select student programs?

4. Does the C.I.E. program save the schools money?

5. Program cost vs. per student cost?

6. How is debt service divided?

    a. payments on principal
    b. payments on interest

7. Did we include the capital outlay or original cost in our project.

8. Will this project lead to other philosophical problems when it is shown that vocational education is the most expensive or will it be realized that quality of a program for every student is the important consideration?

9. Shouldn't schools be more uniform in their data collection?

10. Why isn't school data (of various natures) easily available?

11. Because a student can change his curriculum freely--How do you determine a major?

Definition of Terms

The following definition of terms are important to the understanding of the study and are taken mainly from the Financial Accounting - Classifications and Standard Terminology for Local and State School Systems. Handbook II, 1973.[1]

Account.--A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

Accountability.--The capability and the responsibility to account for the expenditure of money and the commitment of other resources in terms of the results achieved. This involves both the stewardship of money and other resources and the evaluation of achievement in relation to specified goals.

Accounting.--The procedure of maintaining systematic records of events relating to persons, objects, or money and summarizing, analyzing, and interpreting the results of such records.

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[1] Definitions obtained from other sources or derived by the writers of this report are identified by an asterisk.

Accounting Period.--A period at the end of which and for which financial statements are prepared; for example, July 1 to June 30.

Accounting System.--The total mechanism of records and procedures of recording, retrieving, and reporting information on the financial position and operations of a governmental unit or any classifying of its funds, balanced account groups, and organizational components.

ADE.--Average daily enrollment sometimes referred to as average daily membership is the aggregate days membership (enrollment) divided by the number of school days in session.*

ADE Building Level.--The sum of average daily enrollment of a designated secondary level building having at least the 11th and 12th grades within the jurisdiction of the local education agency.

ADE District Level.--The sum of the average daily enrollment of all public educational institutions grades K-12 serviced by the local education agency.

ADE Program Level.--The sum of the average daily enrollment for for classes offered within a program as baking, machine shop, mathematics, foreign language, English, physical education, etc., within the institution.

ADE Vocational Building Level.--The sum of the average daily enrollment of all classes held in the vocational building.

Administration.--Those activities which have as their purpose the general direction, execution, and control of the affairs of the LEA that are systemwide and not confined to one school, subject, or narrow phase of school activity.

Average Cost Per Pupil Per Type of Educational Goal.--This refers to a random sample of student schedules over the junior and senior years in which the cost for each program (English, history, etc.) is given. For example:

Jr. Yr.	English	$100.05	Sr. Yr.	English	$111.60
	History	105.76		P.E.	96.64
	Math.	113.77		Bus.	104.55
	Science	112.25		Mech. Dr.	114.33
	P.E.	99.74		Ag. ½ yr.	367.58
	Ag. ½ yr.	209.72			$794.70
		$741.29			

If a random sample of six schedules as above were obtained these could be used to calculate an average per pupil cost. Assuming these persons were in College Preparation, the cost would be the Average Cost Per Pupil for a College Preparatory Educational Goal.

This is the same methodology for calculating the General Education Goal and Vocational Education Goal.

Average Daily Attendance, ADA.--The aggregate days attendance of a given school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session. The average daily attendance for groups of schools having varying lengths of terms is the sum of the average daily attendances obtained for the individual schools.

Area Vocational Technical School (AVTS).--The AVTS is a secondary school serving a large geographical territory, usually including more than one local administrative unit. The AVTS offers vocational education to high school students who are preparing to enter full time employment upon graduation. (This school, as do the other types of schools, offers other education, e.g., adult, recreation, etc. However, these other activities were not the concern of the investigators of this project.)*

Budget.--A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Building Level Expenditures.--These are the direct and indirect costs expended by the L.E.A. for the services which are available to all students attending a particular institution having at least the 11th and 12th grades during an academic year, but excluding instructional expenses attributed to a subject matter area (program), as English, physical education, vocational machine shop. In a comprehensive high school having a wing or a separate vocational building there will be two building level expenditures: 1) those for the regular high school building and 2) those for the vocational building or wing.*

Building Level Per Pupil Cost.--This is the total expenditure by the L.E.A. for the services which are available to all students enrolled in a building excluding instructional costs for a program divided by the A.D.E. for the building level. The comprehensive high school will have a regular building and a vocational building per pupil cost even though they may be housed under one roof. The shared time AVTS will have itself as the vocational building level and the sending school as the regular building level.

Capital Outlay.--An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, and replacement of equipment.

Chart of Accounts.--A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature; for example, assets and liabilities.

College Preparation.--A curriculum designed to meet most four year college's minimum requirements which are: a) four years of English, b) two or more successive years of one foreign language, c) two years of formal mathematics, e.g., algebra and geometry, d) good class rank and e) two years of science which should include at least a year of either biology, chemistry or physics.*

Comprehensive High School.--This is a secondary school, grades 9-12 or 10-12, with curricula designed to offer diversified programs to meet the needs and wants of a heterogeneous population of students.*

Cost Accounting.--That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Course.--A course is a part of a program in which a set of learning activities has been planned for learner participation. In some instances a series of courses may constitute a program.*

Current Expenditures Per Pupil.--Current expenditures for a particular period of time divided by a pupil unit of measure.

Depreciation.--Loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Direct Costs.--Those elements of cost which can be easily, obviously, and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific activities.

District Level Expenditures.--These are the direct and indirect costs expended by the L.E.A. solely for the functioning of their administrative unit(s). In a shared time AVTS these will be two district level expenditures: 1) those for the sending school's L.E.A. and 2) those for the AVTS agency.*

District Level Per Pupil Cost.--This is the total expenditure by the L.E.A. for their administrative functioning divided by the total A.D.E. for the district level. The shared time AVTS will have two cost figures for this level: 1) the sending high school's L.E.A. and 2) the AVTS agency. The comprehensive high school and the full time AVTS will have only one cost figure for this level.

Encumbrances.--Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when actual liability is set up.

Equipment.--Any instrument, machine, apparatus, or set of articles which (a) retains its original shape and appearance with use and (b) is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit. (That which is priced at $100 or more.)*

Expenditures.--Charges incurred, whether paid or unpaid which are presumed to benefit the current fiscal year.

Fixed Assets.--Land, buildings, machinery, furniture, and other equipment which the L.E.A. intends to hold or continue to use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

Full Time Area Vocational Technical School.--The full time area vocational technical school offers education to high school students within a large geographical area. These students are usually preparing for immediate entry into full time employment upon graduation. Students attending this school full time receive job entry level skills for a particular vocation, e.g., electrician, draftsman or welder, as well as the required academic subjects, e.g., history, English and mathematics, necessary to receive a high school diploma upon graduating.*

General Education Goal.--This is the average cost per pupil at the program level for a random sample of schedules for the junior and senior years of those students in general education.

General Education Program.--A secondary school, junior college, or adult education program of studies designed primarily to assist pupils with the common activities of citizenship, work, and family life through a variety of electives. This is contrasted with specialized education which prepares for an occupation or entry into higher education.*

Indirect Expenses.--Those elements of cost necessary in the provision of a service which are of such nature that they cannot be readily or accurately identified with the specific service. For example, the custodial staff may clean corridors in a school building which is used jointly by administrative, instructional, maintenance, and attendance personnel. In this case, a part of custodial salaries is an indirect expense of each service using the corridors. However, it is impossible to determine readily or accurately the amount of the salary to charge each of these services.

Indirect Services.--Services for programs which cannot be identified with a specific program. All support services programs are indirect services of instruction programs.

Instruction.--Instruction includes the activities dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving cocurricular activities; it may also be provided through some other approved medium such as television, radio, telephone, and correspondence.

Instructional Expense/Cost.--These costs are the teacher salaries and benefits, travel, supplies, textbooks, equipment renewal and repair, and utilities.

Instructional Personnel.--Those who render direct and personal services which are in the nature of teaching. Included here are: teachers (including teachers of homebound), teaching assistants, teacher aides, secretaries for teachers, special graders, substitute teachers, and clerks serving teachers only. Attendance personnel, health personnel, and other clerical personnel should not be included as instructional personnel.

Ledger.--Contains all the accounts of a particular fund or all those detail accounts which support a particular General Ledger accounts.

Local Educational Agency (L.E.A.).--Means a board of education or other legally constituted local school authority having administrative control and direction of public elementary or secondary schools in a city, county, township, school district, or political subdivision in a State, or any other public education institution or agency (such as a junior or community college or state-operated area vocational technical school) having administrative control and direction of a vocational education program. In this part, anything modified by the adjective "local" pertains to a "local educational agency" herein defined. (p. 3) State Plan for Vocational Education (PL. 90-576): Part I Administrative Provisions State of N.J., Dept. of Ed. Division of Voc. Ed. Trenton, N.J., 1970.

Operating Expenditures.--The direct and indirect costs expended by the L.E.A. for all accounts as found on the ledger cards designated under expenditures (actual amount paid) which are maintained by the business management office of the L.E.A. There are four basic levels of operating expenditures in the model: 1) District, 2) Building, 3) Vocational Building, and 4) Program.

Overhead Costs.--Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures which do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision, and other similar items.

Planning-Programming-Budgeting Evaluation System (PPBES).--A structured procedure for determining policy in the allocation of resources for accomplishment of priority programs; it emphasized long-range planning, analytic evaluative tools, and economic rationality in setting goals and objectives and in the determination of programs.

Program.--This refers to an integrated activity or set of activities, including the combination of personnel, equipment, facilities, finances, etc., which together constitute an identifiable means to some objective of the educational system (Kraft, 1969, 35-36). For this model a program refers to all activities, etc., to establish the following for example, art, English, history, cosmetology, industrial arts, drafting, auto body. Three programs are identified in the schools: 1) College Preparation, 2) General Education and 3) Vocational Education.*

Program Budgeting and Program Accounting.--Is limited to budgeting and accounting systems emphasizing categorization schemes by programs (Kraft, 1969, p. 36).*

Program Level Expenditures.--These are the direct and indirect costs expended by the L.E.A. that can be attributed to the instructional services provided by a particular subject matter area (e.g., art, history, industrial arts, vocational carpentry) within a designated educational institution having at least the 11th and 12th grades. All courses offered under a subject matter area or department would be attributed to the total cost of operating that area. For example, the physical education department offers health education classes and driver education as well as the regular gym classes, in which case, the expenses for all are combined for the total physical education program.*

Program Level Per Pupil Cost.--This is the total instructional cost of a program such as English divided by the total A.D.E. for all classes offered by the English Department.*

Prorating.--The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits which the expenditure provides for the respective purposes or programs for which the accounts were established.

Pupil Accounting.--A system for collecting, computing, and reporting information about pupils.

Ratio.--The ratios in this report follow the same format as Vocational Education/College Preparation = 1/.8154. This means that for every dollar spent on vocational education during a two year span of time 81¢ was spent on college preparation education.

Regular Salaries.--Full-time, part-time, and prorated portions of the gross salary costs for work performed by employees of the L.E.A. who are considered to be in positions of a permanent nature.

Shared Time Area Vocational Technical School.--The shared time AVTS offers vocational education to high school students within a large geographical area. These students are usually preparing for immediate entry into full time employment upon graduation. Students attend this school for one half day to receive vocational education. The other one half day the student attends his home high school, referred to as the sending school or sending district, to receive academic education.

Supplies.--That which was priced at less than $100.00 was classified as supplies. Supplies were depreciated in one year.*

Vocational Building Level Expenditures.--This is the total amount of money expended by the L.E.A. for the services available to all students attending classes in the vocational building excluding instructional services for programs (e.g., drafting or auto body).

Vocational Building Level Per Pupil Cost.--This is the total expenditure by the L.E.A. for the services available to all students attending class in the vocational building excluding instructional costs for a program divided by the A.D.E. for the vocational building level. (Note: This level is the same as that part described under Building Level Per Pupil Cost.)*

CHAPTER II

Overview

Before entering the details of the project it seems necessary to give an overview. The review of literature enabled the investigators to locate an appropriate model, which when further developed, allowed one to find per pupil costs at different levels. There are six levels plus any calculations of ratios one might want to make, e.g., vocational education to general education.

1. District level
2. Building level
3. Vocational building level
4. Program level
5. Average Cost Per Pupil Per Type of Educational Goal
6. Total cost

The district level contains the expenditures of salaries for administrators, support personnel, facilities, utilities, and services available to all students in a district. The criterion used to determine if an expense was a district level one was: Do all students have the opportunity or are being served by this service or facility? For example, in theory the superintendent serves all students, therefore, his salary should be placed at the district level. His salary plus all other such expenses judged at the district level would be totaled then divided by the total number of students enrolled in the district to give a district level cost per student. (Assume the cost is $787.64 for 1973-1974 and $992.83 for 1974-1975.)

The building level expenditures are those for salaries for administrators, support personnel, facilities, utilities and services other than direct instruction[1] available to all students attending class in that building. A building such as a comprehensive high school may be considered as two separate buildings (even though a single roof may cover both), i.e., non-vocational and vocational. To classify the expenditures to the proper level one must ask: Is this expenditure for an item to serve all the students attending class in this building (non-vocational or vocational)? Once the non vocational building level expenditures have been classified and totaled the total number of students enrolled in non-vocational courses can be divided into the cost to obtain the per pupil cost for building level (non-vocational). (Assume the cost if $302.35 for 1973-1974 and $432.21 for 1974-1975.)

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[1] These instructional costs are salaries and benefits of teachers, supplies, textbooks, travel, equipment (replacement and repairs) and utilities.

The vocational building level, both within a comprehensive high school or as an AVTS, expenditures are those for salaries for administrators, support personnel, facilities, utilities and services other than direct instruction available to all students attending class in that building. To classify the expenditures to the vocational building level one must ask: Is this expenditure for an item to serve all the students attending class in this vocational building? Once the vocational building level expenditures have been classified and totaled the total number of students enrolled in classes in the vocational building can be divided into the cost to obtain the per pupil cost for the vocational building level.

The program level consists of the expenditures for instructor salaries, supplies, textbooks, replacement, repair or new equipment and utilities. The program level, for example, is English, mathematics, industrial arts, foreign language, vocational auto body, vocational electronics or art. The criterion for classification of expenses in this category is: Is this expenditure for an item that will serve only those persons enrolled in, e.g., art classes? All expenses that are classified for teaching art are totaled. This total is then divided by the total number of students enrolled in all the art classes to give a per pupil cost for the art program.

The Average Cost Per Pupil Per Type of Educational Goal is calculated from the program level costs. The Average Cost is determined by selecting a random sample of student schedules (those who have graduated since current year costs were not calculated). Each student schedule is treated as follows:

Jr. Yr.	English	$100.05	Sr. Yr.	English	$111.60
	History	105.76		P.E.	96.64
	Math.	113.77		Bus.	104.55
	Science	112.25		Mech. Dr.	114.33
	P.E.	99.74		Ag. ½ yr.	367.58
	Ag. ½ yr.	209.72			$794.70
		$741.29			

The total cost for two years for this student could be calculated. If a random sample of six students is obtained an average cost can be determined. Assuming these are College Preparatory students the Average Cost could be calculated for college preparation for the two years. (Assume this average is $1,427.16.)

The final cost could be calculated by adding together all or some of the above level per pupil costs. Examine the following Table 1 (Summary of Expenditures 1973-1975) for the culmination of the work done to calculate per pupil cost for a comprehensive high school plus ratios of vocational education to other education.

TABLE 1

Summary of Expenditures 1973-75

District Level	73-74	787.64	787.64	787.64
	74-75	992.83	992.83	992.83
Building Level	73-74	302.35	302.35	302.35
	74-75	432.21	432.21	432.21
Vocational Building Level	73-74			154.64
	74-75			198.54
College Prep. Goal		1,427.16		
General Education Goal			1,520.76	
Vocational Education Goal				1,931.37
Total Cost Per Pupil for 2 years		$3,942.19	$4,035.79	4,799.58

Per pupil cost for College Preparation Two Years	$3,942.19
Per pupil cost for General Education Two Years	$4,035.79
Per pupil cost for Vocational Education Two Years	$4,799.58

Ratios

Vocational Educ./College Prep. $4,799.58/$3,942.19 = 1/ .82145*

Vocational Educ./General Educ. $4,799.58/$4,035.79 = 1/ .84092

*For every dollar spent on vocational education 82¢ was spent for college preparation.

Methodology

Selection of Sample

The selection of the sample was predicated upon the statement written to Dr. Harold R. Seltzer September 16, 1975 concerning project objectives:

1. Collection of data on occupational programs on a state wide basis in those educational institutions in which the New Jersey State Department of Vocational Education has primary concern.

The N. J. Department of Vocational Education subsequently provided a list of sixteen schools. Four of those were comprehensive high schools. Three schools were shared time AVTS and nine were full time AVTS.

Since preliminary data had been collected during the pilot phase in one of the comprehensive high schools it was decided to collect data in this school. This would also provide a "break in" for the project investigators. Another comprehensive high school was then selected randomly.

A random selection of one shared time AVTS was made. This school accompanied by one of its sending high schools was analyzed.

The selection of a school for the full time AVTS was more complex. The first school randomly selected was found to be in the process of placing all of its data on computer and could not be used. The second school selected could not be used because it was at the tip of the state. The investigators would have wasted too much time driving. The third school selected could not be used because it had no physical access for a person in a wheel chair. Since one of the investigators was in a wheel chair this school was eliminated. Therefore, the fourth school was the one finally approved for data collection.

The sample of four schools was a stratified random sample of public education institutions among the three types of schools with the above described decisions and problems.

Public Relations for Data Collection

In order to collect data from the various schools, it was extremely important to establish good working relations with the people in the school building. Being outsiders asking for documented information is a delicate position in which it is best to follow a few steps to create a feeling of "Goodwill."

1. The initial meeting between the representatives of the college and the school should include:

   a. The project director and his staff.

   b. Appropriate personnel from the school should include the School Superintendent, his liaison for the project, the business agent, the school principal and guidance personnel. By incorporating these people into the initial meeting, the groundwork for future solid relations is achieved, and eliminates any doubt of why the research team is in the school building, and what they will be doing.

2. After permission to collect data is obtained it is important to always notify the principal's office whenever entering or leaving the building. It only takes a few minutes to let the appropriate school personnel know you are in the building, but it could save hours of confusion later on if you are just found wandering around the building. This is not only a courteous procedure, but a practical and legal one.

3. Before using any school material make sure you have permission to use their records, and be extremely careful to return it in good condition to its original source.

4. Establish good rapport with the secretaries. These people are the mainstays of any organization and usually can make the job easier and more enjoyable. A good secretary can usually answer most of the routine questions, thus reducing the number of times the team must interrupt the school administrators.

5. At the conclusion of the data search in the school make sure all concerned are thanked personally and by letter for their cooperation with the team.

Research Variables

If one were to view this study as a research study the independent and dependent variables would be specified. Perhaps the following description of the variables will provide clarity, at least, to the person who is inclined to think in research terms.

The two independent variables are:

1. A.D.E.—The average daily enrollment for the levels as taken from the school records for the "End of Year Report" sent to the N.J. State Department of Education are:

a. A.D.E. District Level.--the sum of the average daily enrollment of all public educational institutions grades K-12 serviced by the local educational agency. (There will be two A.D.E. at this level for the shared time AVTS, i.e., for the AVTS and the sending district.)

b. A.D.E. Building Level.--the sum of the average daily enrollment of a designated secondary level building having at least 11th and 12th grades, such as Hometown Senior High School, within the jurisdiction of the local educational agency. (There will be two A.D.E. at this level for the comprehensive high school and the shared time AVTS.)

c. A.D.E. Vocational Building Level.--the sum of the average daily enrollment of all classes held in the vocational building.

d. A.D.E. Program Level.--the sum of the average daily enrollment for all classes offered within a program as baking, machine shop, mathematics, foreign languages, English, physical education, etc. within the institution.

2. Operating Expenditures.--The direct and indirect costs expended by the local educational agency for all accounts as found on the ledger cards designated under expenditures (actual amount paid) which are maintained by the business management office of the L.E.A. There are four basic levels of operating expenditures according to the research model.

a. District Level Expenditures.--are the direct and indirect costs expended by the L.E.A. solely for the functioning of their administrative unit(s). In a shared time AVTS there will be two district level expenditures: (1) those for the sending school's L.E.A. and (2) those for the area vocational technical agency.

b. Building Level Expenditures.--are the direct and indirect costs expended by the L.E.A. for the services which are available to all students attending a particular institution having at least 11th and 12th grades during an academic year, but excluding instructional expenses attributed to a particular subject matter area, such as English, Physical Education or Machine Shop. In a comprehensive high school having a wing or a separate vocational building there will be two building level expenditures: (1) those for the regular high school building and (2) those for the wing or vocational building.

c. Vocational Building Level Expenditures.--are the direct and indirect costs expended by the L.E.A. for the administration and services which are available to all students enrolled in vocational education and/or are enrolled in classes conducted in the vocational building, e.g., industrial arts.

d. Program Level Expenditures.--are the direct and indirect costs expended by the L.E.A. that can be attributed to the instructional services provided by a particular subject matter area within a designated educational institution having at least 11th and 12th grades. All courses offered under a subject matter area or department would be attributed to the total costs of operating that area. For example, the physical education department offers health education classes and driver education classes as well as the regular gym classes, in which case, the expense for all are combined for the total physical education program.

Dependent Variables

The cost per pupil per program is the dependent variable and was computed for these levels:

1. District Level Per Pupil Cost.--is the total expenditure by the L.E.A. for their administrative functioning divided by the total A.D.E. for the local district level.

    a. The shared time AVTS will have two cost figures for this level: 1) the sending high school's L.E.A. and 2) the area vocational technical school agency.

    b. The comprehensive high school and the full time AVTS will have only one cost figure for this level.

2. Building Level Per Pupil Cost.--is the total expenditure by the L.E.A. for the services which are available to all students enrolled in a building (secondary level having at least 11th and 12th grades) excluding instructional costs for a program divided by the A.D.E. for the building level. The comprehensive high school and shared time AVTS will have two cost figures for this level. The comprehensive high school will have a regular building and a vocational building per pupil cost even though they may be housed under one roof. The shared time AVTS will have itself as the vocational building level and the sending school as the regular building level.

3. Vocational Building Level Per Pupil Cost.--is the total expenditure by the L.E.A. for the services available to all students attending class in the vocational building excluding instructional costs for a program divided by the A.D.E. for the vocational building level. (Note: This level is the same as that part described under Building Level Per Pupil Cost.)

4. Program Level Per Pupil Cost.--is the total instructional cost of a program such as English divided by the total A.D.E. for all classes offered by the English department.

5. Average Cost Per Pupil Per Type of Educational Goal.--refers to a random sample of student schedules whose cost is determined by suming the program level cost for each course represented on the schedules which is divided by the number of student schedules.

    a. College Preparatory Goal.--is the average cost per pupil at the program level for a random sample of schedules for the junior and senior years of those students in college preparation.

    b. General Education Goal.--is the average cost per pupil at the program level for a random sample of schedules for the junior and senior years of those students in general education.

    c. Vocational Education Goal.--is the average cost per pupil at the program level for a random sample of schedules for the junior and senior year of those students in vocational education.

Data Collection

The investigators collected and analyzed the data rather than request the school personnel to do this. The school personnel did have to supply the accounts and show where supporting information could be found. They also had to assist in interpreting the accounts. All schools were asked to make available the following for the selected academic years:

Floor and elevation blue prints of the school buildings so cubic footage could be calculated.

Chart of Accounts and Ledger cards for all accounts (expenditures for the two selected years).

Pupil average daily enrollment (ADE) for the designated school and each program.

A building schedule of all classes offered by the school.

A school catalog or student handbook.

Teaching schedules of the staff.

Salary and benefits of staff per program level.

A random sample of three to six student class schedules of the selected years representing college preparation, general education and vocational education.

Capital expenditures with date of purchase and depreciation estimates (land, buildings and equipment) A4-1 reports.

Inventory (item description, date of purchase, cost, depreciation estimate).

Directions for Data Collection

The following directions were used by the staff to be consistent in their assignment of expenditures to proper levels, e.g., district, building, etc.

1. Make contact with the school Business Manager or other authorized personnel and secure a copy of the total expenditures and school catalog for the school year under consideration. If expenditures are listed in summary form, refer to source (papes in ledger) for individual expenditures for a given budget line.

2. Determine the coding system in use and refer to appropriate guide in model or obtain from person in charge.

3. If the fiscal year is complete, use the total expenditures commitments figure. If the fiscal year is still in progress, use the total of the expenditure to date and outstanding encumbered amount. This assumes that the encumbered amount will be spent.

4. Use the definition and/or criteria specified below for placement of each expenditure in the appropriate level.

    a. district level--persons, supplies, equipment, services (etc.) used for all students in the district including
        Administrators
        Administrative Assistants
        Secretaries and Clerks
        Pupil transportation and maintenance of
        Attendance and Health Services

Supplies and Equipment
Building and Land--Maintenance of utilities
Criterion: Do all students have the opportunity or are being served by this service or facility?

b. building level--persons, supplies, equipment, services, etc. used for all students located within, such as
    - Directors (Principals)
    - Assistant Directors (Assistant Principals)
    - Director secretaries and clerks
    - Instructors--Bedside
    - Librarians, supportive staff, library (supplies), equipment, books, etc. not assigned to program)
    - Guidance personnel and supportive staff guidance office (supplies, equipment)
    - Travel of school personnel
    - Teacher aids
    - Substitute teachers
    - Special Services personnel etc.
    - Building and lands--maintenance
    - Supplies--equipment repair/replacement

   Criterion: Is this expenditure for an item to serve all the students attending class in this building?

c. Vocational building level
   ex.: Directors salaries
   Clerks, assistants
   Utilities (based on cubic footage)
   Equipment and supplies
   Criterion: Is this expenditure for an item to serve all the students attending class in this building?

d. Program level
   ex.: Teacher salaries/benefits
   Textbooks
   Supplies and equipment
   Criterion: Is this expenditure for an item that will serve all students enrolled in, e.g., art?

5. List the expenditures on the forms provided after deciding the level at which they should be placed.

6. If the salaries are not listed according to level and/or program, obtain salary schedules (payroll accounts) and assign salaries to appropriate level and/or program.

7. All expenditures must be included and should be placed as accurately as possible into one of the level categories.

8. The amount of total expenditures listed on the summary sheet should agree with the total of itemized expenditures listed in the accounts records.

Be careful not to record a total of expenditures along with the individual items contributing to it. Totals of a series of Object/Function or Program expenditures may be identified as "controls."

Data Calculations

While the preceeding directions served the investigators well, more detailed explanation for some areas seems necessary.

In calculating cubic footage for the district level the L.E.A. offices and service offices as well as pupil transportation offices and garages must be included.

The building level cubic footage must include all administrative and supervisory offices, hallways, cafeteria, general storage rooms, auditoriums and library.

The program level cubic footage includes the classrooms, laboratories, shops, and storage utilized by each program, i.e., English, art, auto body, to provide instructional services.

Utility expenditures will be pro rated on a cost per cubic foot basis for the district, building and program level except where a particular level may have its cost separated out.

The formulas for determining utility cost are:

$$\text{Utilities Cost Per Cu. Ft. Per Year} = \frac{\text{Total Utilities Expenditures for Year}}{\text{Total Cubic Footage}}$$

Utilities Cost Per Level Per Year = Utilities Cost Per Cu. Ft. Per Year x Total Cu. Ft. Per Level

Teachers who teach in two programs, e.g., industrial arts woodshops and vocational carpentry must have their salaries and benefits assigned in the proportion that they teach in these different programs. Pro rate by the number of periods taught in a certain program over the total number of periods taught by an individual teacher.

The depreciation of equipment for the shared time AVTS in this study was determined by the straight line method. The equation is

$$\text{Average Yearly Depreciation} = \frac{\text{Purchase Price} - \text{Scrap Value}}{\text{Life Expectancy (in Years)}}$$

The scrap value of equipment was designated at zero value as most schools traded the scrap value for the charge of having the equipment removed from the school. The life of equipment was designated at five years for equipment with moving parts and ten years for that not having moving parts.

Formulas

The objectives presented in an earlier section of this paper were determined by the following formulas:

$$\text{District level cost per pupil} = \frac{\text{total district level expenditures}}{\text{A.D.E. for district}}$$

$$\text{Building level cost per pupil} = \frac{\text{total building level expenditures}}{\text{A.D.E. for building}}$$

$$\text{Vocational Building level cost per pupil} = \frac{\text{total voc. bldg. level exp.}}{\text{A.D.E. for voc. bldg.}}$$

$$\text{Program level cost per pupil} = \frac{\text{total prog. (subj. matter area) exp.}}{\text{A.D.E. for prog. (subj. matter area)}}$$

$$\text{Average cost per pupil per educational goal} = \frac{\text{total cost per stu. schedules}}{\text{the number of schedules}}$$

Total Cost Per Pupil (Comprehensive H.S.) = (District level cost per pupil) + (Building Level Cost Per Pupil) + (Vocational Building Level Cost Per Pupil; if applicable to student educational goal) + (Program Level, Average Cost Per Pupil's Educational Goal)

Total Cost Per Pupil (Full Time AVTS) = (District Level Cost Per Pupil) + (Building Level AVTS Cost Per Pupil) + (Program Level, Average Cost Per Pupil Vocational Education Goal)

Total Cost Per Pupil (Shared Time AVTS) = (District Level Sending School's L.E.A. and County Vocational Education Agency Cost Per Pupil) + (Building Level Sending School and Area Vocational Technical School Cost Per Pupil) + (Program Level Average Cost Per Pupil Vocational Education Goal at Sending School and AVTS)

CHAPTER III

Findings and Conclusions

The pilot study and this second phase were conducted over a two year period. During this time the six investigations became familiar with the New Jersey State Department guidelines for reporting and the local school accounting procedures as well as the research conducted to determine costs. Based on this exposure plus data collection in New Jersey in four schools consisting of three types of schools, i.e., comprehensive high school, full time AVTS and shared time AVTS plus the sending school, several findings were made. These findings are linked with the original four objectives of the study.

Objective 1. Refine the Model

Perhaps the first finding that should be mentioned is that the model described in the pilot phase and refined in this phase does seem reasonable for future use. The word "reasonable" seems appropriate because it is believed that the model provides accurate costs per pupil per program or educational goal. The investigators estimate that a person familiar with the school district accounting system should be able to calculate the cost per pupil for all programs and educational goals in a school in approximately one weeks time.

Objective 2. Guidelines for Model

Guidelines were developed with data calculations and formulas plus examples of actual costs in three types of schools. These may have to be arranged into a manual and used by L.E.A. personnel to determine the feasibility of the guidelines.

Objective 3. Apply the Model in Three Types of Schools

Two comprehensive high schools were used for data collection. The first school given in the Appendix is the one that was used in the pilot phase. It was not chosen randomly. The second comprehensive high school, which was randomly chosen, was not totally compatible with the model. The incompatibility was the lack of costs which could be attributed to a vocational building level. There were no direct costs such as a vocational director or supervisor or secretarial service. To have pro rated costs to a vocational building level in this school would have complicated the model too much.

A check of other comprehensive high schools did reveal costs that could have been directly attributed to a vocational buildings level. It seems the randomly selected comprehensive high school was unique in this one aspect.

The method of recording and storing data regarding financial expenditures for any one school varied among the types of schools. Because of this variability the investigators found it necessary to confer with school personnel in order to knowledgeably enter the accounting systems. It does not seem logical that such variation should exist.

Accurate depreciation accounting of facilities, site, equipment and tools does not seem to exist. Perhaps this is due to school officials regarding the calculation of depreciation as important only for business and industry for internal revenue purposes.

The investigators were able to calculate depreciation of equipment (not buildings or site) only for the shared time AVTS. This school was new and the records were still intact.

In some cases exact expenditures could not be defined. For example, money was budgeted for supplies for specific programs. The principal was authorized to distribute this money to the programs. However, there were not accounts available by which the investigators could verify the money was allocated as indicated by the budget. The investigators assumed the budget was followed.

Because there were no utility meters on individual buildings or laboratories and the effort to determine specific equipment usage was found to be an impossible task, the decision was made to use cubic footage for calculating costs to programs. This decision still seems logical.

The utility costs for any programs conducted after the regular school day were not eliminated [except for the shared time AVTS]. The utility costs are then slightly inflated. This error affects all programs and educational goals so the final ratios should not be affected.

Objective 4. Ratio of Cost

The ratio of cost among college preparation, general education and vocational education is based on operating costs. Operating costs include instructor salaries and benefits, supplies, textbooks, travel, utilities and equipment that is either repaired or replaced. New equipment purchases were depreciated in 5 or 10 years, i.e., equipment not previously in a laboratory or shop.

As stated in the Overview of this report there are six levels of costs and any ratios one might wish to make. These are:

1. District level
2. Building level
3. Vocational building level
4. Program level (e.g. art, English, auto body)
5. Average cost per pupil per type of education goal (e.g. College Preparation)
6. Total cost (addition of all of above)

The reader may review the Appendix to find the first four cost levels of the types of schools. To present them in summary form at this time would be too confusing and more importantly if they were in summary form the reader would automatically begin comparing costs of schools. Since this comparison of costs is not the intent of the study only the fifth and sixth levels of costs and ratios are presented.

Table 2 is used to illustrate the costs at level 5 for student educational goals, i.e., college preparation, general education and vocational education. These costs were based on a random sample of student schedules enrolled in each goal. These costs are given because they represent each goal cost without the district, building and/or vocational building being added.

When the appropriate district, building and/or vocational building level costs are added as shown in Table 3 the costs per goal are doubled. It is this total cost which is considered by the investigator to be the true cost of a student being educated in a particular educational goal. Therefore, the total costs are used for the cost ratios among college preparation, general education and vocational education as given in Table 4.

The full time AVTS does not appear in Table 4 because there are no college preparation or general education goals specified in this type of school.

The difference of cost as shown by the ratios in the comprehensive high schools does not seem as great as one might have guessed. One must, of course, remember that these are operating costs. If one averaged the two comprehensive high schools, the amount spent on all three types of educational goals would be almost equal.

The shared time AVTS ratios show a greater difference among educational goals. This was expected because the expenses of two school systems are calculated into the cost per pupil.

TABLE 2

Average Cost Per Pupil Per Type of Educational Goal Based on Randomly Selected Student Schedules of Those Enrolled in College Preparation, General Education and Vocational Education (Operating Expenditures Only, i.e., salaries and benefits, supplies, texts, travel utilities, replaced or repaired equipment)

	Comprehensive High School 1973-1975	Comprehensive High School 1974-1976	Full Time AVTS 1973-1975	Shared Time AVTS 1973-1975
College Preparation	$1,427.16	$1,681.57		$1,238.20
General Education	1,520.76	1,720.96		1,027.83
Vocational Education	1,931.37	1,540.27	2,232.67	1,392.75

TABLE 3

Average Cost Per Pupil Per Type of Educational Goal Based on Randomly Selected Student Schedules of Those Enrolled in College Preparation, General Education and Vocational Education (Includes District, Building, Vocational Building and Operating Expenditures)

	Non-Randomly	Randomly Selected		
	Comprehensive High School 1973-1975	Comprehensive High School 1974-1976	Full Time AVTS 1973-1975	Shared Time AVTS 1973-1975
College Preparation	$3,942.19	$3,479.25		$2,519.25*
General Education	4,035.79	3,518.64		2,309.06*
Vocational Education	4,799.58	3,337.95	4,062.35	4,506.28**

*These cost figures were obtained from the sending district high school.

**With inventory depreciation included the cost is $4,847.35. This was the only school where reasonably accurate accounts were available to calculate depreciation of inventory, i.e., equipment

TABLE 4

Ratios of Cost Per Pupil Among Vocational Education, College Preparation and General Education

	Non Randomly Selected Comprehensive High School 1973-1975	Randomly Selected Comprehensive High School 1974-1976	Shared Time AVTS 1973-1975	
			Without Depreciation	With Depreciation
Vocational Education/ College Preparation	1/.82145*	1/1.04772	1/.5580	1/.5197
Vocational Education/ General Education	1/.84092	1/1.05413	1/.5124	1/.4763

*This ratio indicates that for each dollar ($1.00) spent for vocational education eighty-two (.82) cents was spent on college preparation education.

The inclusion of depreciation (Table 4) revealed only a 6 or 7 cent difference per student. Though this amount seems small, it should not be overlooked when one is considering a budget of several million dollars and hundreds or thousands of students.

Conclusions

The model described in this report seems feasible for obtaining accurate cost per pupil.

No perfectly accurate cost per pupil will be obtained without program budgeting, establishment of depreciation for facilities and equipment plus meters to measure utility usage for buildings, laboratories and shops.

The costs presented in this report should be valuable to persons interested in the cost of operating programs after the initial capital outlays have been made. These costs could be updated by multiplying them by inflation indexes, e.g., 9% for 1974-1975.

An administrator familiar with the school district accounting system should be able to calculate the cost per pupil for all programs and educational goals in approximately one week. (Calculating cubic footage would require extra time.)

Comparisons among schools cannot be made using the costs in this report without a measure of the objectives and outcomes of the schools.

The schools participating in this study seem to be of quality, i.e., they offer a variety of programs for a heterogeneous population and have pleasing facilities and equipment. The costs and ratio of costs might be considered as optimum.

Any other conclusions to be drawn from this report may be done by the reader, who should keep in mind the limitations and delimitations of this study.

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APPENDIX A

PROJECT STAFF

Charles R. Doty is presently Adviser in Technical Education in the Department of Vocational and Technical Education, Graduate School of Education, Rutgers, The State University of New Jersey. While in this position he has served as chairman of the New Jersey State sponsored project Performance Evaluation Project. The results of the PEP project are being integrated into the State teacher education curriculum. The results of the PEP project have also been translated into French and are being published by the Canadian Vocational Association (Charles R. Doty and Orest Cap, Eds., 1976). He has served as consultant in various states to secondary schools, community colleges and four year colleges as well as institutions such as Educational Testing Service, Princeton, N.J. He also served as a member of the New Jersey State Advisory Committee on Technology for New Jersey State Department of Higher Education. In 1976 he was Conference Director of the E.P.D.A. grant to conduct the National Conference on Personnel Programs for Vocational and Technical Staff of Less Than Baccalaureate Degree.

Prior to this position he has served as associate project director in the national research center, The National Center for Vocational and Technical Education located in Columbus, Ohio. At the Center he worked as a research person on two national based projects, Model Curricula for Vocational and Technical Teacher Education and Assessment of Micro Teaching and Video Feedback on Vocational and Technical Teachers. Prior to this he served as research associate on the Industrial Arts Curriculum Project, a national curriculum project now published by McKnight & McKnight Publishers.

His educational work experience includes six years as a secondary teacher and eight years teaching at the post-secondary level. The Bachelors and Masters degrees were received from Southern Illinois University, Carbondale, Illinois. The Doctorate (Ph.D.) was awarded from The Ohio State University, Columbus, Ohio.

Additional responsibilities include assistant editor of the Journal of Industrial Teacher Education, research chairman for the National Association for Industrial and Technical Teachers Educators, member of the American Vocational Association (AVA) International Education Committee and a position of member at large of the policy committee of the Technical Education Division of the AVA.

Albert G. Gasior was an EPDA Fellow in the Department of Vocational-Technical Education, Graduate School of Education, Rutgers-The State University of New Jersey. He is an Ed.D. candidate. During his studies at Rutgers, he completed an internship at Glassboro State College in the Department of Industrial Education and Technology.

In the spring of 1974 he received a grant to establish a Career Education Curriculum Development Project. The grant was provided by the New Jersey Curriculum Management Center for Vocational-Technical and Career Education, Rutgers-The State University of New Jersey. The Curriculum Project is entitled, "Agriculture for Little People (K-3)."

Prior to this position he served 2½ years as Supervisor, Manpower Development and Training, County Coordinator of Occupational Education, and Supervisor, Private Trade and Technical Schools in the Division of Vocational Education, New Jersey State Department of Education, Trenton, New Jersey.

His educational work experience also included two years as a Cooperative Industrial Education Coordinator and two years as an Industrial Arts teacher. He received his Masters and Bachelors degrees from Trenton State College, Trenton, New Jersey.

Prior to entering into the field of education, he served three years in the United States Marine Corps as a Motor Transport Officer, obtaining the rank of Captain.

Rose R. Kocinski was an EPDA Fellow and a doctoral student in the Department of Vocational-Technical Education, Graduate School of Education, Rutgers-The State University of New Jersey. She is presently an instructor in the Department of Nurse Education, Middlesex County College, Edison, New Jersey. Prior to her position at MIddlesex County College, she has taught nursing at Rutgers College of Nursing, Newark and the Charles E. Gregory School of Nursing, Perth Amboy, New Jersey. Before going into teaching, she had practiced nursing in the areas of public health, ambulatory and in-patient care facilities.

She is a graduate of the Bellevue School of Nursing, New York City, Hunter College, New York City, and New York University, New York City. She holds membership in the American Nurses Association and the National League for Nursing among other professional organizations.

Merritt H. Obreiter has selected the College Teaching option in his course of study toward the doctorate in the vocational technical education department at Rutgers University. He has received his B.A. degree in industrial arts from Montclair State College and his M.A. degree in industrial education from Ball State University. He has been the recipient of a graduate assistantship at Ball State and two EPDA Fellowships and the Charles Sumner Crow Scholarship Award Rutgers.

Mr. Obreiter has taught for six years, which includes industrial arts on the secondary level, drafting and design on the college level for both teacher and occupational preparation programs, and business math on the county college level. He has worked in industry, construction trades, and contracted work in architectural drafting. In addition to this study he has worked as a research assistant on a statewide study of the supply and demand of vocational teachers sponsored by the New Jersey Council on Vocational Teacher Education entitled "Study of Teacher Training for Vocational Education."

Mr. Obreiter has participated in the Student Executive Committee of the vocational-technical education department and the Married Student Association of which he was chairman of the Parking and Safety Committee while at Rutgers, and in leadership development programs of a local chapter of the U.S. Jaycees of which he was a director for two years. He has held professional membership in AIAA and AVA and honorary membership in Epsilon Pi Tau and Kappa Delta Pi.

George A. Isaac is an EPDA Fellow and doctoral student in the Department of Vocational and Technical Education, Rutgers University. He is presently a guidance counselor at Pennsville Memorial High School, Pennsville, New Jersey. Prior to this position he taught seventh and eighth grade students for seven years. He received a B.S. in business administration and an M.Ed. in guidance and counseling from Temple University in Pennsylvania.

Linda K. Boyler is an EPDA Fellow and doctoral student in the Department of Vocational and Technical Education, Rutgers University. She received an A.A. from Middlesex County College, Edison, New Jersey and a B.A. in special education from Kean College, New Jersey. Her M.A. from Kean College was in educationally disadvantaged and socially maladjusted. She has four years of business experience and four years of teaching experience in special education.

APPENDIX B

WORK STATEMENT

A MODEL FOR DETERMINING THE ADDED COST OF VOCATIONAL EDUCATION

ATTACHMENT "C"

I. PURPOSE

The U.S. Office of Education is seeking to develop a model for calculating the total costs on a full time equivalent per student basis for vocational secondary and postsecondary school level courses and programs and which will permit the analysis of these costs in terms of basic school program costs.

II. BACKGROUND HISTORY

There has been a historical concern for identifying the cost of vocational education when compared to all other major programs of education so that all persons, whether youth or adults, can be provided equal opportunity for access to high quality vocational education. It is recognized that vocational education, especially in some highly complex occupational areas, costs considerably more than typical educational programs in the general or college preparatory areas at the secondary level or in the liberal arts and non-vocational programs at the post-secondary level. Decisions for establishing or terminating vocational education programs are frequently based on budgetary considerations rather than on meeting student, labor force, and community needs. Hence, a system which accounts for the higher costs of some of vocational education programs would eliminate one serious impediment which retards program development.

In the early sixties, the National Advisory Committee on Vocational Education expressed a need for identifying the exact cost of vocational education so that the additional cost, sometimes referred to as "added costs" for vocational education could be considered in setting priorities at the various levels, i.e., Federal, State, and Local.

In more recent years, several States on their own have initiated techniques by which the added costs of vocational education can be identified and used in the funding process. While this movement is gaining momentum, there is clearly a need to develop a generalizable model for replicating this process in States that have not already begun this system of identifying costs and using such information in administrative decision-making on vocational education programing.

It is expected that a system for identifying costs and cost differentials would enable more careful review of related program costs in determining the cost-effectiveness at the Federal, State and Local levels.

An additional utilization for such a model and resultant information would be the consideration of relative costs of vocational education for the different Office of Education program code areas.* This model, once developed, should find utility at local, State, and national levels in planning operations, research and evaluation, and add substantially to the knowledge of cost and cost-effectiveness of vocational education.

III. DESCRIPTION OF TASKS TO BE PERFORMED--MODEL DEVELOPMENT AND FIELD TESTING

1. The Contractor shall develop a model for calculating the total costs on a full time equivalent per student basis for vocational and post-secondary school level courses and programs and which will permit the analysis of these costs in terms of the basic school program costs. The requirements set forth in paragraphs "A" and "B" below are descriptive specifications of the model and are not statements of tasks to be performed by the contractor.

A. Data Capabilities of the Model

The model will have the capability of yielding:

(1) The total full-time equivalent student enrollment for each vocational education course and program offering at the secondary and postsecondary school levels by school, school district or postsecondary institution, and for the State as a whole.

(2) The total cost for each vocational education course and program offering at the secondary and post-secondary school levels by school, school district or postsecondary institution, and for the State as a whole.

(3) The total cost for each vocational education course and program offering per full-time equivalent student

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*See Vocational Education and Occupations as references in Section III-5-B.

enrolled at the secondary or postsecondary school levels by school, school district or postsecondary institution, and for the State as a whole.

(4) The total cost per full-time equivalent student enrolled for basic secondary school program by school and by school district and for the basic postsecondary school program in postsecondary institutions offering a basic school program.

(5) A comparison between the program costs as specified in 1A(3) and 1A(4) above by object and function classifications.

B. Process Characteristics of the Model

The model will have the following characteristics:

(1) May be applied by researchers in any State even though the existing financial and student attendance information maintained at the district or institutional levels do not provide the required data.

(2) The costs and manpower requirements of applying the model on a statewide basis are reasonable.

2. The contractor will demonstrate the capabilities of the model by using the model to gather and report the data specified in paragraphs 1A(1),(2), and (3) above for no less than ten (10) selected school districts for secondary level offerings and for no less than ten (10) selected institutions for postsecondary offerings. In one (1) of the ten (10) selected districts and in one (1) of the ten (10) postsecondary institutions the contractor will gather and report the data specified in paragraphs 1A(4) and (5) above.

3. The contractor will describe how the data generated by application of the model can be used to construct various added cost system of financing programs of vocational education.

4. The contractor will describe in detail the characteristics and components of a financial and student attendance information system which would provide the data required by the model. Estimates of the cost of implementing and operating such a system will accompany the description.

5. A. Calculation of Program Cost and Program Identification

(1) Identify costs for each course and program by the objects: salaries, employee benefits, purchased services, supplies and materials, replacement equipment, vehicles, additional transportation, books, and other.

(2) Cost data will be identified as direct and indirect expenses and will be gathered and reported in a manner consistent with the object and function classification of expenditures as set forth in Chapter 4, Financial Accounting Classification and Standard Terminology for Local and State School Systems, Handbook II, Revised, (OE) 73-11800. ED-081103.

B. Definitions

(1) The term "vocational education" means that education defined in Section 108(1) of Part A, Title I of the Vocational Education Amendments of 1968. This Act is referenced in A Compilation of Federal Education Laws as Amended Through December 31, 1974. House Committee on Education and Labor and the Senate Committee on Labor and Public Welfare. February, 1975. ED-108311.

(2) The term "course and program" means those courses and programs defined in Standard Terminology for Curriculum and Instruction in State and Local School Systems, Handbook VI, 1970, (OE) 23052 ED-048510; and Vocational Education and Occupations, 1969. OE-80061. ED-033243.

(3) The term "basic program cost" as specified in 1A(4) above will include:

a. For programs offered at the secondary school level all costs except special programs costs such as vocational education, special education, and compensatory education.

b. For programs offered in postsecondary institutions all costs of the liberal arts (general curriculum) program.

C. Site Selection for Field Testing

The school districts and postsecondary institutions selected for field testing will be subject to prior approval by the Office of Education and must satisfy the following criteria:

(1) Must be selected from no less than four (4) States which are demographically diverse and do not predominately represent one geographical region of the United States.

(2) Must be selected from areas representing a range of demographic and geographic conditions including inner city areas, rural, sparsely populated areas, suburban areas, wealthy and poor areas, areas representing high concentrations of minority students, and areas representing a range in occupational opportunity.

(3) No school district shall be selected in which the percentage of the students enrolled in vocational education programs is less than thirty five (35) percent.

(4) No postsecondary institution shall be selected in which the percentage of the students enrolled in vocational education programs is less than forty five (45) percent.

(5) The financial and student attendance information systems used in the school districts and postsecondary institutions selected must represent a variety of practices which includes financial and student attendance information systems at the district or postsecondary institutional levels which do not provide the required data.

D. Availability of Data

The program cost and enrollment data obtained from a participating school district or postsecondary institution will be made available to that school district or institution together with a report of the analysis of the data.

IV. DELIVERABLES

The following items shall be delivered in the sequence in which they are listed.

Item A - A preliminary written report describing the products specified in Section III-1 of the Description of Tasks to be Performed will be submitted to the Office of Education Project Officer for approval prior to field testing of the model. At that time, a list of proposed field testing sites and a written description of field testing procedures will be submitted for approval prior to field testing. An oral presentation of the products specified under this Item will be made to the Project Officer at the Office of Education, Washington, D.C., within one (1) week of the draft submission of the products. The Office of Education will formally approve or disapprove these products within two (2) weeks of submission. For each report, the Office of Education will be provided the original report and twenty-five (25) copies reproduced by xerox or offset printing. Item A shall be delivered to the Office of Education Project Officer within three and one-half (3 1/2) months after award of the contract.

Item B - A written report of the field testing exercise to include a complete display of the data specified in Section III-2 of the Description of Tasks to be performed will be submitted. This report will also include a narrative and tabular analysis of the data gathered. The Office of Education will be provided the original report and one hundred (100) copies reproduced by offset printing. Item B shall be delivered to the Office of Education Project Office within ten (10) months after award of the contract.

Item C - A final written report will be submitted to include: A detailed description of the model (revised if necessary on the basis of the field test exercise) as specified in Section III-1, a complete description of the product specified in Section III-3, and a complete description of the product specified in Section III-4 as well as an executive summary of the final report not to exceed fifteen (15) pages. The Contractor shall, 30 days before the contract completion date, submit to the Project Officer ten (10) copies of the draft final report and Executive Summary. The Project Officer will review the drafts and will notify the Contractor of any needed changes within ten (10) working days after receipt. The Contractor will make the requested changes and after receiving written approval from the Project Officer will produce and submit to the Project Officer the original report and one hundred (100) bound copies of the final report reproduced by offset printing and the original report and four hundred (400) copies of the Executive Summary reproduced by offset printing. The final report and Executive Summary shall be delivered to the Project Officer within twelve (12) months after award of the contract.

Item D - A user's manual of instruction describing and illustrating how the model can be applied in (1) determining added cost elements and (2) comparing such cost elements with those of basic programs. The manual should describe how the model can be applied in a variety of educational settings, ranging from school districts or postsecondary institutions and States with unsophisticated financial and pupil attendance information systems to such agencies or institutions with sophisticated systems. The contractor shall, 30 days before the contract completion date, submit to the Project Officer ten (10) copies of the draft user's manual of instruction. The Project Officer will review the draft document and notify the Contractor of any needed changes within ten (10) working days after receipt. The Contractor will make the requested changes and after receiving written approval from the Project Officer will produce and submit to the Project Officer the original and one hundred (100) bound copies of the approved user's manual of instruction reproduced by offset printing.

APPENDIX C

KEY FOR PROGRAM BUDGETING AND ACCOUNTING SYSTEM

KEY TO FINANCIAL ACCOUNTING NUMBERS USED FOR PROGRAM BUDGETING AND ACCOUNTING SYSTEM

Fund Project

1. General

2. Special Revenue
   - Title I
   - Title II
   - Voc. Ed.

3. Trust & Agency

4. Debt Service

5. Capital Project
   - New Construct.

6. Food Service

7. Pupil Activity

8. General Fixed Assets

9. General Long Term Debt

Type of Account

1. Revenue

2. Expenditure

7. Assets

8. Liabilities

9. Fund Balance

Location

1. District
2. Overbrook Jr.
3. Overbrook Sr.
4. Edgewood Jr.
5. Edgewood Sr.

Program

102	Art
104	Distributive ed.
105	Eng. Lang. Arts
106	Foreign Language
107	Health Occupations
108	Health/Phys. Ed.
109	Home Economics
110	Industrial Art
110.1	Electronics
110.2	Graphics
110.3	Mech. Drawing
110.4	Metal Shop
110.5	Power Mechanics
110.6	Woodshop
111	Mathematics
112	Music
113	Natural Science
114	Office Occupations
115	Social Sci./Soc. Stud.
117	Trade & Industrial
117.1	Automotive
117.2	Building
117.3	Cloth Tech.
117.4	Commercial Foods
117.5	Coop. & Indust.
117.6	Cosmetology
117.7	Drafting
117.8	Electrical
117.9	Machine
117.10	Printing
120	Co-Curricular Activities
120.1	Athletics
120.2	Drama/Stage
120.3	Drill Squad
120.5	Other/Misc.
121	Safety/Driver Ed.
215	Educable
230	Bedside Instruction
220	Trainable
265	Emotionally Dist.
270	Socially Maladjusted
280	Resource Room
285	Learning Disb. (Inc. Read. & Speech)

Program (Continued)

310	Adult Basic Ed. (GED)
360	Adult Spec. Int. (Reg)
510	Curr. Supv. & Develop.
520	Instr. Staff Training
530	Library
540	Media (AVA)
610	Attendance
620	Guidance
630	Health Service
640	Child Study
705	Board of Education
710	District Wide Adm.
715	School Admin.
720	Plan. Eval.
725	Fac. Acq. & Constr.
730	Fiscal Services
735	Food Services
740	Internal Serv.
750	Oper. & Maint. Plant
755	Pupil Transp.
760	Staff Services
765	Statistical Serv.
770	Data Processing
810	Community Recreation
910	Tuition to Other Schools

Classification

	Salaries
110	Regular Salaries
120	Temporary Salaries
	Employee Benefits
210	Social Security
220	Workmen's Compt.
230	Group Health
240	Life Insurance
250	Pension Contrib.
270	Tuition Reimburse.
280	Sabbatical Leave
290	Other Emp. Benefits
	Purchased Service
310	Prof. & Technical Serv.
320	Property Services
321	Public Utilities Serv.
322	Cleaning Services
323	Repairs & Maint. Serv.
324	Property Insurance
325	Rentals
	Purchased Services
331	Pupil Transportation
332	Travel & Expenses
341	Telephone & Telegraph
342	Postage
350	Advertising
360	Printing & Binding
370	Tuition
390	Other Purchased Serv.
	Supp. Mat. & Equipment
410	Supplies
420	Textbooks
430	Library Books
440	Periodicals
450	Inventory Adj.
461	New Equipment
462	Replace. Equipment
470	Vehicles
490	Other
	Capital Outlay
510	Land
520	Buildings
530	Improvements
540	Equipment
550	Vehicles
590	Other
	Other Objects
610	Redemption of Prin.
620	Interest
640	Dues & Fees
651	Liability Insurance
652	Fidelity Bond Prem.
653	Judge. Against School
690	Misc. Objects
	Transfers
710	Fund Modifications
720	Transits
790	Other Transfers

(5-22-74)

APPENDIX D

KEY FOR TRADITIONAL ACCOUNTING SYSTEM

KEY FOR TRADITIONAL ACCOUNTING SYSTEM

ADMINISTRATION	State Designation
Salaries for Board Secretary's Office	J110b
Salary for Custodian of School Moneys	J110c
Salaries for School Elections	J110d
Salaries for Superintendent's Office	J110f
Salaries for School Census	J110h
Public School Account's Fee	J120a
Legal Fees	J120b
Other Contracted Services for Administration (Consultants, Appraisals, Etc.)	J120d
Expenses of Members of the Board of Education	J130a
Other Expenses of Board Secretary's Office	J130b
Other Expenses of School Elections	J130d
Other Expenses of Superintendent's Office	J130f
Other Expenses for School Census	J130h
Miscellaneous Expenses for Administration (Adm. Books, Advertisements, Etc.)	J130n
INSTRUCTION	
Salaries of Principals	J211
Salaries of Supervisors	J212
Salaries of Teachers	J213.1
Salaries of Bedside Teachers	J213.2
Salary of Teacher for Supplementary Instruction	J213.3
Substitute Teachers	Part of J213.1
Salaries of School Librarians	J214a
Salaries of Guidance Personnel	J214b
Salaries of Child Study Team	J214c
Salaries for Clerical Services for Principals' Office	J215a
Salaries for Clerical Services for Supervisor's Office	J215b
Salaries for Clerical and other Instructional Staff	J215c
Teacher Aides	J216
Textbooks	J220
Library Books	J230a
Library Periodicals & Newspapers	J230b
Audio Visual Materials	J230c
Other Library Expense	J230e
Teaching Supplies	J240
Miscellaneous Supplies (Office, Professional Books, Exhibits, In-Service Training, Etc.)	J250a
Travel Expenses for Instruction	J250b
Miscellaneous Expense (Rental of Equip., Grad. Expenses, Membership Dues, Etc.)	J250c

ATTENDANCE & HEALTH SERVICES

	State Designation
Salaries for Attendance Personnel	J310a
Travel Expenses for Attendance Services	J320b
Salaries for School Physicians	J410a1
Salaries of School Nurses	J410a3
Supplies for Health Services	J420a
Travel Expense for Health Services	

PUPIL TRANSPORTATION SERVICES

Salaries of Pupil Transportation Supvr.	J510a
Salaries of Drivers of Pupil Trans. Vehicles	J510b
Salaries of Bus Attendants	J510c
Salaries of Other Pupil Transportation (Employees - Mechanics, Etc.)	J510d
To and From School Contracts	J520a
Field Trips	J520c
Replacement of Vehicles	J530
Purchase of New Vehicles	J535
Pupil Transportation Insurance	J540
Curricular Activities - Board Bus	J545
Gasoline for Pupil Transportation Vehicles	J550a
Lubricants & Oil for Pupil Trans. Vehicles	J550b
Tire & Tube Replacement	J550c
Repair Parts and Other Bus Supplies	J550d
Garage Operation	J550e
Maintenance of Pupil Transportation Vehicles by Private Garages	J550f
Rent for Pupil Transportation (Land, Buildings & Equipment)	J550g

OPERATION OF PLANT

Salaries for Custodian Services	J610a
Contracted Services for Operation of Plant	J620d
Heat for Buildings	J630
Water	J640a
Electricity	J640b
Gas	J640c
Telephone & Telegraph	J640d
Custodial Supplies	J650a
Supplies for Operation of Vehicles	J650b
Supplies for Care of Grounds	J650c
Other Supplies for Operation of Plant	J650d
Express, Drayage & Freight	J660a
Expenses for Operation of Vehicles	J660b
Expenses for Care of Grounds	J660c
Miscellaneous Expenses for Operation of Plant (Cleaning) Cesspools, Laundry, Rental of Custod. Equip., In-Service Training)	J660d

MAINTENANCE OF PLANT

	State Designation
Salaries for the Repair of Buildings	J710b
Contracted Services for the Upkeep of Grounds	J720a
Contracted Services for the Repair of Buildings	J720b
Contracted Services for the Repair of Equipment	J720c
Replacement (Purchase) of Instruction Equipment	J730a
Replacement (Purchase) of Non-Instruction Equipment	J730b
Purchase of New Instructional and Non-Instructional Equipment	J730c
Other Expenses for the Upkeep of Grounds	J740a
Other Expenses for the Repair of Buildings	J740b
Other Expenses for Repair & Replacement of Equipment	J740c

FIXED CHARGES

State or County Retirement Funds - Board's Share	J810a
Social Security - Board's Share	J810b
Property Insurance (Fire, Theft, Etc.)	J820a
Employee Insurance (Workmen's Compensation)	J820b
Liability Insurance	J820c
Fidelity Bond Premiums	J820d
Rent for Instructional Purposes	J830a
Rent for Land & Buildings for Non-Instructional Purposes	J830b
Tuition	J870
Expenditures to Cover Deficit of a Separate Food Account	J930
Student Body Activities (Ath., Entertainments, Band, Etc., not part of scheduled instructional program)	J1030
Expenditures to Cover Deficit of a Separate Adult Education Account	J1030
Community Services	J1111

CAPITAL OUTLAY

Improvement to Sites	L1220c
Remodeling	L1230c
Built-in Equipment	L1240

DEBT SERVICE FROM CURRENT FUNDS	State Designation
Expenditures to Retire Serial Bonds	S1320a
Expenditures to Retire Notes	S1320b
Expenditures for Interest on Serial Bonds	S1330a
Expenditures for Interest on Bonds	S1330b

APPENDIX E

COMPREHENSIVE HIGH SCHOOL

[Not Randomly Selected]

COST DATA
COMPREHENSIVE HIGH SCHOOL
1973-74 SCHOOL YEAR

District Level

J01100:200	Board Secretary	7,046.76
:300	Custodial	2,171.88
:600	Superintendent	27,693.84
:800	Asst. Superintendent	24,870.86
:900	Admin. Secretary	32,192.80
J01101:000	Sal. Public Relations Specialist	19,424.88
:400	Sal. Computer Technician	15,882.37
:480	Data Processing	153.82
J01200:100	Audit	3,865.00
:200	Legal Fees	3,583.95
:400	Sal. Other Adm.	4,763.00
J01300:100	Exp. Board of Ed. Members	5,003.25
:200	Other Exp. Board Secretary	2,227.83
:300	Postage	5,305.76
:400	School Elections	413.50
:600	Travel Supt.	1,139.81
:700	Petty Cash	260.00
J01301:300	Printing	821.27
:400	Misc.	2,366.96
J02140:844	Radio Staff	17,000.00
J02160:000	Curriculum Research	13,959.97
J02400:005	Gen. Supplies	25,367.35
:044	Radio	2,662.20
J02500:244	Radio Travel	650.03
J02500:300	Machine Rental	41,201.26
:600	Courses Prof.	16,304.29
:800	Misc. Exp.	1,595.39
J02501:144	Cons. Services Radio	4,475.01
J03100:102	Sal. Attend.	7,769.41
J04100:200	Sal. Physician	4,999.92
:300	Sal. Nurses	14,543.00
:400	Sal. Clerk	11,438.92
J04200:100	Health Supplies	1,496.74
:200	Health Travel	3.30
:300	Health Misc.	2,002.75
J05100:100	Trans. Sup.	6,911.33
:200	Trans. Sect.	3,187.14
:300	Reg. Sal. Bus.	93,339.24
:401	Sub. Driver	3,920.66
:500	Sal. Activity Bus.	8,086.39
:600	Sal. Field Trip	5,179.78
:700	Field Trip	738.28
:800	Sal. Ath.	5,009.50
:900	Athletic	15.28

District Level (Continued) 1973-74

J05101:300	Sal. Mech.	5,950.33
:400	Asst. Mech.	3,723.18
:500	Mechanical Help	122.90
J05200:100	Contracted Trans.	5,570.45
J05300:100	Replacement Veh.	12,173.52
J05350:000	Purchased New	2,669.00
:100	Trans.	1,685.11
J05400:000	Insurance (Pupil Trans.)	7,293.66
J05500:100	Gas	24,718.57
:200	Lub & Oil	369.35
:300	Tire Replacement	2,606.35
:400	Repairs & Parts	3,781.68
:500	Driver Physical	392.50
:600	Transportation Priv. School	1,041.86
:700	Misc. Petty Cash	664.73
:800	Garage Misc.	1,327.66
J06100:100	Sal. Custodial	114,705.02
:200	Cus. Sal. Extra	36,873.35
:400	Sal. Police	140.00
J06200:400	Contracted Sal.	2,945.75
J06300:100	Heat. Fur.)	
:200	Heat. Elec.)	
:300	Heat. Gas)	
J06400:100	Water)	3,627.49*
:205	Elec. Upper School)	
:300	Gas Cooking)	
:400	Telephone	17,293.45
J06500:100	Custodial Supply	7,949.96
J06600:100	Other Exp.	811.65
J07100:100	Sal. Maint.	11,379.72
J07200:100	Contr. Services Grounds	7,072.54
:200	Contr. Services Repair Bldg.	4,816.70
:305	General	6,004.57
:306	Guidance	23.20
:328	Library	704.91
:344	Radio	257.80
J07300:344	Radio	12,424.42
J08100:100	Pension	23,687.70
:200	Social Security	30,520.72
J08200:100	Prop. Insurance	9,763.08
:200	Work. Comp.	8,398.03
:300	Empl. Health Ins.	72,405.11
:400	Student Athletic Ins.	6,430.70
:500	Fidelity Bond	310.00
:600	Liability Ins.	5,377.34
:700	Other Ins.	4,367.08

* Utilities' costs at district level are determined by cubic feet of space for district level buildings.

District Level (Continued) 1973-74

J08700:100	Tuition	26,140.46
J09300:000	Cafeteria	6,559.46
J10100:100	Sal. Ex. Curric.	77,643.71
J10200:100	Athletic Supplies	27,461.45
J10210:200	Ex. Curric. Supplies	1,438.29
J10300:100	Lamp Acct.	1,500.00
L12200:300	Site Improvement	3,005.40
L12300:100	Building Improvement	31,199.04
L12300:110	Storage Building	1,755.51
S13200:100	Principal 1st Bond	95,000.00
:200	Principal 2nd Bond	80,000.00
:300	Principal 3rd Bond	150,000.00
S13300:100	Interest 1st Bond	17,133.85
:200	Interest 2nd Bond	22,680.00
:300	Interest 3rd Bond	152,327.00
Total		$1,607,499.89

ADE = 2040.9

Per Pupil Cost $787.64

Building Level 1973-74

J02110:000	Salary Housemasters	74,147.48
:200	Supervision of Instr.	41,724.76
J02130:200	Bedside	5,931.25
:300	Sal. Suppl. Instr.	1,160.00
:400	Sal. Teacher Aides	9,824.00
:900	Sal. Sub. Teachers	27,072.00
J02140:128	Sal. Sch. Library	19,500.00
:206	Sal. Dir. School Personnel	24,149.90
:306	Sal. Guidance	116,335.00
:307	Mini Grant Sal.	800.00
:401	Special Services (Soc. Worker, Psych.)	35,397.55
:430	Spec. Services Consultation	1,250.00
:700	Salary Audio Visual	17,865.00
J02150:100	Sal. Clerks Inst.	59,556.92
:228	Sal. Clerks Library	19,865.44
:306	Sal. Clerks Guidance	13,648.53
J02160:000	Sal. Curr. Educ. Coor.	15,476.00
J02300:128	Library Books & AV	10,958.05
:228	Library Periodical	5,905.17
:328	AV Materials	14,494.32
:528	Other Library Equip.	4,101.83
:628	Check Point Rental	2,862.00
J02400:006	Guidance	6,578.58
:030	Special Service	52.03
:033	Auxiliary Health	62.14
J02500:205	General Travel	336.50
:206	Guidance Travel	136.47
:228	AVA Travel	166.44
:230	Spec. Serv. Travel	311.73
:280	Computer Travel	702.31
:400	Commencement	4,404.45
:500	Speech Therapy	1,302.00
J07300:100	Repl. Instr. Equipment	5,660.76
:200	Repl. Non Instr. Equip.	78.00
:305	Gen. Equip.	3,184.70
:324	Spec. Services	1,310.23
:328	Library	6,492.40
:380	Computer	391.11
	Utilities Cost	63,871.24
Total		$617,066.29

ADE = 2040.9

Per Pupil Cost $302.35

Vocational Building Level 1973-74

J012300:300	Greenhouse	10,083.75
J02400:041	Gen. Voc. Supplies	622.13
J02500:241	Voc. Gen. Travel	322.07
J06300:201	Voc. Elec.	1,531.50
J07200:341	Voc. General Repairs	130.72
J07301:341	New Voc. Instr. Equip.	445.00
J07302:305	Non Instr. Equip. Gen.	2,173.75
	Director's Salary	19,919.00
Total		$35,227.92

ADE = 227.8

Per Pupil Cost $154.64

Program Level 1973-74

Art

J02200011	9th Grade Art	000.00
J02400012	Gen. Art	6,532.47
J02500212	Art Travel	52.50
J07300312	Art Equip.	1,287.26
	Instruction	105,762.00
	Utility	1,587.05

Total $115,221.28

ADE = 261

Per Pupil Cost $441.46

Business Education

J02200013	Bus. Education	667.86
J02400013	Bus. Education - Gen. Supplies	4,048.71
J07300313	Bus. Education - Gen. Equip.	6,351.81
J07200313	Bus. Education	4,486.50
J02500213	COE Travel	775.23
	Data Processing Machine Rental	11,304.00
	Instructor	8,790.00
	Instructor	11,912.00
	Instructor	18,926.00
	Instructor	13,304.00
	Instructor (1/3 Data Processing)	10,936.00
	Instructor	15,043.00
	Instructor (1/5 Data Processing)	7,516.00
	Instructor	9,395.00
	Instructor	10,984.00
	Utility	1,689.62

Total $136,129.73

ADE = 954

Per Pupil Cost $142.69

Program Level (Continued) 1973-74

English

J02200014		1,771.19
J02400014	Gen. Supplies	8,296.61
J02500214	Travel	375.63
J07200314		214.80
J07300314	Equipment	2,207.60
	Instruction	254,243.00
	Utility	3,637.46
Total		$270,746.29

ADE = 2706

Per Pupil Cost $100.05

Foreign Language

J02200015		1,337.30
J02400015	Gen. Supplies	2,574.63
J02500215	Travel	73.28
J07200315		571.50
	Instruction	131,847.00
	Utility	1,648.84
Total		138,052.55

ADE = 1020

Per Pupil Cost $135.35

Program Level (Continued) 1973-74

Health & Physical Education

J02200016		444.26
J02400016		3,016.04
J02500216	Travel	764.61
J07300316		2,553.59
	Instruction	212,116.00
J02400087	Outward Bound	1,307.79
J02500287	Outward Bound	347.00
	Driver Educ.	470.34
	Utility	30,530.39
Total		$251,550.02

ADE = 2522

Per Pupil Cost $99.74

Home Economics

J02200017		766.59
J02400017		8,592.24
J07200317		188.88
J07300317		000.00
	Instruction	63,065.00
	Utility	1,483.76
Total		$74,096.47

ADE = 708

Per Pupil Cost $104.66

Program Level (Continued) 1973-74

Mathematics

J02200019		4,145.66
J02400019		559.91
J02500219	Travel	390.90
J07200319		50.37
J07300319		649.95
	Computer Expenses	2,097.82
	Salaries Instruction	142,733.00
	Salaries Instruction	12,692.00
	Instruction for Data Processing	7,347.00
	Utility	2,834.97
Total		$173,501.58

ADE = 1525

Per Pupil Cost $113.77

Woodshop

J02200020		251.19
J02400020		3,314.10
	Instructor - ½ time	5,713.50
	Instructor	16,552.00
	9th Grade	1,097.65
	Utility	1,290.77
Total		$28,219.21

ADE = 260

Per Pupil Cost $108.54

Program Level (Continued) 1973-74

Music

J02200021		51.52
J02400021		4,161.51
J02500221	Travel	201.25
J07200321		1,591.54
J07300321		8,471.87
	Instruction	50,962.00
	Utility	2,729.73
Total		$68,169.42

ADE = 624

Per Pupil Cost $109.25

Science

J02200022		4,688.87
J02400022		4,015.00
J02500222	Travel	439.68
J07300322		5,915.23
	Instruction	136,019.00
	Utility	2,819.42
Total		$153,897.20

ADE = 1371

Per Pupil Cost $112.25

Program Level (Continued) 1973-74

Social Studies

J02200023		2,328.99
J02400023		926.09
J02500223	Travel	435.82
	Instruction	188,892.00
	Utility	2,330.18
Total		$194,913.08

ADE = 1843

Per Pupil Cost $105.76

Special Education

J02400024		1,824.55
J02400224	Travel	12.00
	Instruction	34,440.00
J05101000	Sal. Educ. Driver	2,562.68
J05101200	Sal. Spec. Educ. Dr. Subs.	214.06
J05200300	Con. Spec. Educ.	10,296.82
	Utility	237.44
Total		$49,587.55

ADE = 49

Per Pupil Cost $1,011.99

Program Level (Continued) 1973-74

Metal Shop

J02200025		206.96
J02400025		915.96
	Instruction	9,395.00
	9th Grade	1,097.65
	Utility	641.09
Total		$12,256.66

ADE = 137

Per Pupil Cost $89.47

Non Voc. Auto

J02400029	Non Voc. Auto	1,366.38
J07301329	Non Voc. Auto	713.95
	Instruction	8,555.50
	Utility	930.91
Total		$11,566.74

ADE = 68

Per Pupil Cost $170.18

Vocational Agriculture

J02400031	Ag.	1,897.56
J02500231	F.F.A.	330.39
J07300331		000.00
J07301331	Hort. Equip.	2,263.97
	Instructor	15,542.00
	Utility	738.68
Total		$20,772.60

ADE = 99

Per Pupil Cost $209.82

Program Level (Continued) 1973-74

Vocational Auto Mechanics

J02400032	1,140.30
J07301332	86.00
Instructor	13,751.00
Utility	4,608.00
Total	$19,585.30

ADE = 40

Per Pupil Cost $489.63

Vocational Beauty Culture

J02400034	1,359.67
J02500234	20.64
J07301334	581.30
Instructor	11,771.00
Utility	994.00
Total	$14,726.61

ADE = 30

Per Pupil Cost $490.88

Body Fender

J02400035	3,103.32
J07200335	65.90
J07301335	182.29
Instructor	11,771.00
Utility	3,584.00
Total	$18,706.51

ADE = 36

Per Pupil Cost $519.63

Program Level (Continued) 1973-74

Building Construction

J02200036		68.99
J02400036		2,605.30
J07200336		81.75
J07301336		223.75
	Instruction	12,959.00
	Utility	3,072.00
Total		$19,010.79

ADE = 29

Per Pupil Cost $655.54

D.E.

J02500237		222.55
	Instruction	9,395.00
	Utility	68.26
Total		$9,685.81

ADE = 49

Per Pupil Cost $197.67

Practical Nursing

J02200039	Textbooks	283.55
J02400039	Supplies	2,007.62
J02500239	Travel	204.98
J07301339	Equipment	1,210.44
J07301339	Equipment	282.10
	Instructor	11,427.00
	Utility	820.00
Total		$16,235.69

ADE = 27

Per Pupil Cost $601.32

Program Level (Continued) 1973-74

Electrical Shop

J02400040		843.56
J07301340	Voc. General	287.45
	Instructor - 5/6 time	14,210.00
	Utility	283.15
Total		$15,624.16

ADE = 115

Per Pupil Cost $135.86

Drafting

J02200042		398.09
J02400042		450.19
	Instructor - ½ time	6,281.50
	Utility	820.00
Total		$7,949.78

ADE = 23

Per Pupil Cost $245.64

I.A. Drafting

J02400043		8.56
J07301343	Equipment	73.20
	Instruction	6,281.50
	Utility	418.84
Total		$6,782.10

ADE = 50

Per Pupil Cost $135.64

Program Level (Continued) 1973-74

Careers

	Instruction	16,428.00
J02400045	Supplies	280.62
J02500245	Travel	389.87
	Intro. to Vocations	1,065.29
	Utility	139.62
Total		$18,303.40

ADE = 132 (67 from Intro. to Vocations)

Per Pupil Cost $138.66

C.I.E.

J02400085		113.31
J02500285	Travel	488.91
	Instruction	16,868.00
	Utility	113.62
Total		$17,583.84

ADE = 28

Per Pupil Cost $627.99

COST DATA
COMPREHENSIVE HIGH SCHOOL
1974-75 SCHOOL YEAR

District Level

J01100:200	Board Secretary Salary	7,470.00
:300	Custodian School Money	2,302.00
:600	Superintendent	29,331.40
:800	Asst. Superintendent	26,681.00
	Administrative Intern	23,933.00
	Asst. Superintendent of Inst.	23,410.00
	Asst. Superintendent	25,560.00
	Asst. Superintendent	26,281.00
	Asst. Superintendent	29,356.00
	Asst. Superintendent	20,405.00
	Administrator	20,591.00
	Administrator	17,610.00
:900	Adm. Secretary	35,677.88
:1000	Public Relations	20,991.68
:1400	Computer Salaries	20,027.68
J01200:100	Audit Expense	4,050.00
:200	Legal Fees	5,963.79
:400	Contracted Services	21,355.35
J01300:100	Expenses - Board Members	5,906.53
:200	Office Expenses - Bd. Sec.	1,343.85
:300	Postage	8,007.64
:400	School Election	616.00
:600	Other Administrative Expenses (Travel)	2,104.44
:700	Petty Cash	200.74
J01301:300	Printing & Publications	1,094.71
:400	Misc.	2,806.61
J02140:844	Radio Station	19,257.50
:944		3,894.20
J02400:044		4,166.08
:088	County Vocational Con.	1,694.54
J02500:244		585.30
:300	Machine Rental	69,908.86
:600	Course Work Bd. of Ed.	20,506.21
J03100:102	Salary Attendance Clerk	5,046.52
J04100:200	Salary Physician	5,300.00
:300	Salary Nurse	32,098.00
:400	Salary Health Aides	14,894.17
J04200:100	Supplies Health	1,413.85
:200	Travel Health	000.00
:300	Misc. Expense Health	1,370.55

District Level (Continued) 1974-75

J05100:100	Transportation Sup. Sal.	7,423.61
:200	Trans. Sec.	3,389.37
:300	Salaries Reg. Business	102,751.60
:401	Salary Substitutes	3,494.83
:500	Salary Activity Bus.	8,434.59
:600	Sal. Field Trips	5,892.35
:700	Field Trip Florida	219.13
:800	Sal. Athletic Trip	5,227.54
:900	Athletic Training Fl.	72.19
J05101:100	Salary Mechanic	2,138.34
:300	Salary Mechanic	6,454.95
:400	Sal. Asst. Mechanic	3,982.70
J05200:100	Contracted to Public Carriers	5,335.05
:200	Contracted Athletic	86.70
J05300:100	Replace Vehicles	31,352.85
J05350:000	Purchase New Vehicles	5,986.99
:100	Trans. Equipment	167.12
J05400:000	Insurance Pupil	8,546.22
:100	Gas Pupil Trans.	27,417.55
:200	Lube & Oil	671.40
:300	Tire & Tubes	2,364.91
:400	Bus Repairs	10,707.78
:500	Drivers Physical	417.50
:600	Private School Transp.	6,675.00
:700	Other Pehy. Expenses	696.67
:800	Garage Expense	1,411.58
J05600:000	Computer Scheduling	1,293.00
J06100:100	Salary Custodial Serv.	129,060.33
:200	Salary Custodial Extra	31,621.91
:400	Salary Police	109.00
J06200:400	Sal. Contractor Service Dept.	4,457.27
J06300:100	Heat, Fuel, Oil)	
:200	Heat & Lighting)	
:200	Heat & Lighting)	
:300	Heat, Gas, Storage Bill)	
J06400:100	Water)	4,459.81*
:205	Elec. Upper S.)	
:300	Gas Cooking)	
:400	Telephone	21,340.34
:500	Sewerage	000.00
J06500:100	Custodial Supplies	11,562.39
J06600:100	Other	1,501.79
J07100:100	Salary Maintenance	19,845.19
:200	Con't Services Repair	29,308.96
:300	Repair Equipment	6,260.26
:305	General	6,297.86
:328	AVA Materials	1,832.32

*Utilities costs at district level are determined by cubic feet of space for District Level buildings.

District Level (Continued) 1974-75

J07300:344		941.40
J08100:100	Pension Person	25,842.09
:200	Social Security	39,320.10
:300	Annuity	8,800.00
J08200:100	Property Ins.	14,370.25
:200	Work Comp.	10,976.28
:300	Student Health Plan	83,402.02
:400	Student Insurance	6,398.90
:500	Fidelty Bond Pr.	310.00
:600	Liability Insurance	1,985.52
:700	Other Insurance Premium	4,124.48
J08700:100	Tuition to Other Districts	46,759.20
J10100:100	Salary Extra Curr. Activities	85,714.73
J10200:100	Athletic Supplies	44,117.78
J10210:200	Extra Curr. Supplies	5,355.73
L12200:300	Drainage & Field	6,999.33
:300	Sight Improvement	21,959.33
:301	Tennis Court	14,960.00
L12300:100	Office Improvement	27,804.03
:110	Storage Build	1,051.87
:100	Building Improvement	28,855.90
S13200:100	Bond Issue I	96,000.00
:200	Bond Issue II	80,000.00
:300	Bond Issue III	150,000.00
S13300:100	Interest Bond I	14,289.23
:200	Interest Bond II	20,440.00
:300	Interest Bond III	145,277.00
Total		$2,078,096.97

ADE = 2093.1

Per Pupil Cost $992.83

Building Level 1974-75

J02110:000	Salary Housemother (Prin.)	78,369.48
:200	Sup. of Instruction	43,815.00
:200	Salary Bedside Teachers	4,286.25
:300	Salary Supplemental Teach.	1,320.00
:400	Salary Teacher Aides (Lib.)	5,733.47
:900	Salary Substitute Teachers	27,811.95
J02140:128	Salary School Library	20,760.00
:206	Dir. Student Personnel Serv.	25,560.00
:306	Guidance Personnel	139,136.00
:400	Psychological Spec. Serv.	41,148.00
:430	Special Consultants	160.00
:430	Special Consultants	160.00
:700	Salary Audio Visual	18,955.00
J02150:100	Salary Clerical Inst. Serv.	69,770.22
:228	Salary Clerical Ser. Library	21,412.73
:306	Salary Clerical Instructor	13,508.75
:228	Library Per. Newspapers	5,532.89
J02160:000	Sal. Curr. & Research	17,207.50
J02200:900	Private School Text	436.74
J02300:128	Library Books	15,770.75
:328	AVA Materials	16,344.84
:528	Other Library Expenses	4,472.52
:628	Checkpoint Rental	3,336.00
J02400:000	Teaching Supplies	145,457.44
:005	General Supplies	34,466.33
:006	Guidance	4,861.25
:060	Reading	443.44
J02500:205	Travel General	2,716.19
:206	Guidance Travel	299.43
:260	Reading Travel	44.30
:400	Commencement Exercise	5,555.14
:500	Speech Therapy	1,440.99
J07200:360	Reading Machine Rental	25.45
J07300:200		12,200.90
:306	Guidance	338.00
:328	Library	7,770.91
J07400:100	Other Expense Maint.	5,910.08
	Career Ed. Salaries	29,980.00
	Utility	78,237.84
Total		904,755.78

ADE = 2093.1

Per Pupil Cost $432.21

Vocational Building 1974-75

J02400:041	General Voc	354.97
J06300:201	Voc. Elec./Utility	3,613.12
J07301:341	Voc. Equip.	72.40
J07302:300	Purchase Equip. Oper.	12,173.16
	Voc. Educ. Coor. (Principal)	20,716.00
Total		$36,929.65

ADE = 186.0

Per Pupil Cost $198.54

Program Level 1974-75

Gen. Art/Fine Art

J02400012		8,597.69
J02500012		154.75
J07300312		3,410.85
	Instruction	134,913.00
	Utility Cost	1,951.19
Total		$149,027.48

ADE = 513

Per Pupil Cost $290.50

Business Ed.

J0220013	Business Ed.	2,846.69
J0240013		13,293.24
J02500213		594.62
J07200313		6,137.13
J07300113		7,995.00
J07300313		13,793.54
	Data Processing	7,960.00
	Teachers Salaries	113,026.00
	Teachers Salaries	9,999.00
	Teachers Salaries	12,976.00
	Utility Cost	2,077.30
Total		$190,698.52

ADE = 912

Per Pupil Cost $209.10

Program Level (Continued) 1974-75

English

J02130400	Salary Teacher Aides	5,733.47
J02200014	English	1,416.67
J02400014		9,512.88
J02500214		650.44
Jo7200314		444.00
J07300314		4,485.53
	Teachers Salaries	301,376.40
	Utility Cost	4,472.07
Total		$328,091.46

ADE = 2940

Per Pupil Cost $111.60

Foreign Language

J02200015	Foreign Language	1,450.66
J02400015		3,322.95
J02500215		84.75
J07200315		520.46
J07300115		149.00
J07300315		370.00
	Teacher Salaries	153,051.00
	Utility Cost	2,027.17
Total		$160,975.99

ADE = 1084

Per Pupil Cost $148.50

Program Level (Continued) 1974-75

Health & Physical Education

J02200016	Physical Education	174.50
J02400016		4,355.48
J02400087	Outward Bound	5,640.75
J02500261		1,640.61
J05100486	Outward Bound	55.85
J07200316		89.36
J07300316		960.44
	Driver Education (ADE = 288)	5,128.94
	Teacher Salaries	256,222.88
	Utility Cost	37,675.38
Total		$311,944.19

ADE = 3228

Per Pupil Cost $96.64

Home Economics

J02200017	Home Economics	506.80
J02400017		9,264.20
J07200317		276.53
J07300317		1,367.77
	Teacher Salaries	52,863.00
	Teacher Salaries	9,250.00
	Utility Cost	1,824.21
Total		75,352.51

ADE = 658

Per Pupil Cost $114.52

Program Level (Continued) 1974-75

Mathematics

J02200019		2,200.21
J02400019		546.61
J02500219		363.83
J07300319		542.04
	Computer Cost	5,535.62
	Salaries Teachers	169,909.00
	Salaries Teachers	14,220.00
	Utility Cost	3,485.45
Total		$196,802.76

ADE = 1564

Per Pupil Cost $125.83

Woodshop

J02200020		240.54
J02400020		3,017.52
J07200320		157.01
J07300320		1,132.84
	9th Grade Woodshop	2,008.12
	Instructor	17,616.00
	Instructor	9,250.00
	Utility Cost	1,586.88
Total		$35,008.91

ADE = 277

Per Pupil Cost $126.39

Program Level (Continued) 1974-75

Music

J02400021		10,140.56
J02500221		225.81
J07200321		1,105.25
J07300321		12,976.00
	Instructors	54,064.00
	Utility Cost	3,356.06
Total		$81,867.68

ADE = 582

Per Pupil Cost $140.67

Science

J02130400	Salary Teacher Aide	5,733.47
J02200022		1,075.15
J02400022		5,832.40
J02500222		262.21
J07300322		2,330.06
	Instruction	184,226.00
	Utility Cost	3,466.33
Total		$202,925.62

ADE = 1565

Per Pupil Cost $129.67

Program Level (Continued) 1974-75

Social Studies

J02200023		3,754.74
J02400023		3,533.98
J02500223		539.03
	Teachers Salaries	207,411.00
	Teachers Salaries	9,917.00
	Teachers Salaries	9,250.00
	Utility Cost	2,864.83
Total		$237,270.58

ADE = 1925

Per Pupil Cost $123.26

Metal Shop

J02400025		2,005.68
J02500025	Metal Shop Travel	192.00
J07300325		227.26
	9th Grade Metal Shop	2,008.12
	Inst. Salary	3,083.33
	Inst. Salary	10,399.00
	Utility Cost	788.18
Total		$18,703.57

ADE = 161

Per Pupil Cost $116.17

Non-Voc. Auto

J02400029	Non Voc. Auto	108.43
J07300329		656.55
	Instruction	13,440.00
	Utility Cost	1,144.51
Total		$15,349.49

ADE = 172

Per Pupil Cost $89.24

Program Level (Continued) 1974-75

Vocational Agriculture

J02200031		139.32
J02400031		1,276.81
J02500231	Agriculture Travel	190.71
J07200331	Agr. Repr. Equipment	17.20
J07300331		312.00
	Instructor	16,564.00
	Utility Cost	908.16
Total		$19,408.20

ADE = 132

Per Pupil Cost $147.03

Vocational Auto Mechanics

J02200032		1,045.11
J02400032		1,585.70
J07300132	Replace Voc. Equip.	684.15
J07301332		3,143.24
	Instructor	14,799.00
	Utility Cost	10,871.19
Total		$32,128.39

ADE = 33

Per Pupil Cost $973.58

Program Level (Continued) 1974-75

Vocational Beauty Culture

J02200034	204.37
J02400034	1,367.11
J02500234	257.81
Instructional Salary	13,199.00
Utility Cost	2,321.45
Total	$17,349.74

ADE = 27

Per Pupil Cost $642.58

Vocational Body & Fender

J02400035	2,465.27
J02500235	260.41
J07200335	20.00
J07301335	1,477.71
Instructor	12,799.00
Utility Cost	8,455.37
Total	$25,477.76

ADE = 31

Per Pupil Cost $821.86

Vocational Building Construction (Vol. 61,440 cu. ft.)

J02400036	3,001.52
J07301336	201.58
Instructor	11,599.00
Utility Cost	7,247.46
Total	$22,049.56

ADE = 32

Per Pupil Cost $689.05

Program Level (Continued) 1974-75

Vocational Distributive Education

J02400037		585.29
J02500237	DE Travel	935.27
	Instructors Salary	10,761.00
	Utility Cost	83.93
Total		$12,365.49

ADE = 63

Per Pupil Cost $196.28

Vocational Practical Nursing (Vol. 16,400 cu. ft.)

J02200039		901.23
J02400039		712.45
J02500239	Prac. Nursing Travel	195.41
J07200339	Repair Practical Nursing	7.69
J07301339		47.05
	Instructors Salary	12,449.00
	Instructors Salary	11,999.00
	Utility Cost	1,934.54
Total		$28,246.37

ADE = 27

Per Pupil Cost $1046.16

Electrical Shop

J02400040	Elec. Shop	413.56
J02500240	Travel	43.29
J07300340		551.18
J07301340	Vocational Fund	7,367.72
	Inst. Basic Elec. Salary	18,116.00
	Utility Cost	348.12
Total		$26,839.87

ADE = 93

Per Pupil Cost $288.60

Program Level (Continued) 1974-75

Vocational Drafting

J02200042	122.98
J02400042	508.93
J07200342	47.00
J07300342	97.50
Instructors Salary	13,599.00
Utility Cost	1,934.54
Total	$16,309.95

ADE = 26

Per Pupil Cost $627.31

I.A. Drafting

J02200043	000.00
J02400043	403.52
J07300343	1,718.63
Instructors Salary	6,166.66
Utility Cost	514.95
Total	$8,803.76

ADE = 77

Per Pupil Cost $114.33

Careers/Introduction to Vocations

J02400045	60.52
Instructor*	8,270.00
I.V. Expenditures	1,306.65
Utility Cost	171.65
Total	$9,808.82

ADE = 63

Per Pupil Cost $155.65

*Does not duplicate career ed. salaries under Building Level expenses.

Program Level (Continued) 1974-75

WECEP

J02400048	WECEP	57.43
J02400248	Travel	74.91
	Instructors Salary	9,250.00
	Utility Cost	288.49
Total		$9,670.83

ADE = 15

Per Pupil Cost $644.72

C.I.E. (Vocational)

J02400085	C.I.E.	96.62
J02500285	Travel	557.48
Jo7300385	C.I.E.	113.80
	Instructors Salary	17,932.00
	Utility Cost	139.68
Total		$18,839.58

ADE = 23

Per Pupil Cost $819.11

Special Education

2400:024	Spec. Education	521.76
2400:030	Special Services	1,147.00
2500:224	Special Education Travel	000.00
2500:230	Special Services	562.15
5101:000	Sal. Ed. Driver	219.13
5200:300	Special Education	276.00
	Teacher Salaries	49,707.00
	Utility Cost	291.92
Total		$52,724.96

ADE = 83

Per Pupil Cost $635.24

Utility Cost Data

School Comprehensive High

Year 1973-74/74-75

Volume of School/Board Bldg.

Designation	Area (sq. ft.)	Height	Volume
I. District Level			
Administrative Offices			
Storage Rooms/ Vault			
Conference Room			
Reception Room & Office	84.5' x 57'	12'	57,798
Corridors			
Restrooms			
Transp. Office			
Maintenance Offices	30' x 115'	15'	51,750
Health Office	1056 sq. ft.	12'	12,672
Total Cu. Ft.			122,220

Utility Cost Data

School Comprehensive High

Year 1973-74/74-75

Volume of School/Board Bldg.

Designation	Area (sq. ft.)	Height	Volume
II. Building Level			
Upper House			
Top Floor			83,457
Main Floor			401,842
1st Floor			718,470
Basement			127,964
Central Facilities			439,141
Freshman House			164,089
Music Bldg.			38,312
Library			178,721
Total Cu. Ft.			2,151,996[1]

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[1] Cubic feet available for 1974-75 was 2,144,090

Utility Cost Data

School Comprehensive High
Year 1973-74/74-75

Volume of School/Board Bldg.

Designation	Area (sq. ft)	Height	Volume
III. Vocational Bldg. Level			30,630 cu. ft.
IV. Vocational Program Level			277,760 cu. ft.

Utility Cost Calculations

School Comprehensive High

Year 1973-74

Total Volume

District Level volume	122,220
Building Level volume	2,151,996
Program Level volume for General Educ. & College Prep.	1,891,973
Total Volume	4,166,189
Vocational Bldg. volume	30,630
Vocational Prog. volume	277,760
Total Vocational Volume	308,390

Utility Costs

$$\frac{\text{Total Utility Cost}}{\text{Total Volume}} \qquad \frac{\$123,651.47^*}{4,166,189} = \$\ .02968 \text{ per cu. ft.}$$

$$\frac{\text{Total Utility Cost}}{\text{Total Volume}} \qquad \frac{\$15,111.57}{308,390} = \$\ .0490 \text{ per cu. ft.}$$

Level Costs

District Level Cost 122,220 x .02968 = $ 3,627.49
Building Level Cost 2,151,996 x .02968 = $63,871.24
Program Level Cost 1,891,973 x .02968 = $56,153.76
Vocational Bldg. Level Cost 30,630 x .05 = 1,531.50
Vocational Prog. Level Cost 277,390 x .05 = 13,869.50

*Separate billing was available for vocational expenditures.

Utility Cost Data

School Comprehensive High

Year 1973-74

Volume of School/Board Bldg.

Designation	# Rooms	Cu. ft. Average Room Size	Volume	Cost*
IV. Program Level for Gen. Ed. & College Prep.				
Art	4	13,368	53,472	$1,587.05
Business	7	8,133	56,928	1,689.62
English	15	8,170	122,556	3,637.46
Foreign Language	7	7,936	55,554	1,648.84
Health & Phy. Ed.	3	342,884	1,028,652	30,530.39
Home Economics	5	9,998	49,992	1,483.76
Math	12	7,960	95,518	2,834.97
Woodshop	2	21,744	43,488	1,290.72
Music	4	22,993	91,972	2,729.73
Science	9	10,555	94,994	2,819.42
Social Studies	10	7,851	78,510	2,330.18
Metal Shop	1	21,600	21,600	641.09
Non-Voc. Arts	1	31,365	31,365	930.91
Agriculture	1½	16,592	24,888	738.68
Distributive Ed.	1/3	6,900	2,300	68.26
Intro. to Careers	½	9,408	4,704	139.62
Electrical Shop	1	9,540	9,540	283.15
Ind. Arts Drafting	1	14,112	14,112	418.84
*C.I.E.	½	7,656	3,828	113.62
Special Ed.	1	8,000	8,000	237.44
Totals			1,891,973**	56,153.75

* .02968 Cu. Ft.
** Cubic feet available for 1974-75 was 1,899,879

Utility Cost Data

School Comprehensive High

Year 1973-74

Volume of School/Board Bldg.

Designation	# Rooms	Volume	Cost[1]
IV. Vocational Program Level			
Body & Fender	1	71,680	$3,584.00
Auto Mechanics	1	92,680	4,634.00
Bldg. Constr.	1	61,440	3,072.00
Beauty Culture	1	19,680	984.00
Drafting	1	16,400	820.00
Practical Nursing	1	16,400	820.00

[1] .05 per cu. ft.

NOTE: Agriculture costs were not included due to the program being housed in the main school building.

Utility Cost Calculations

School Comprehensive High
Year 1974-75

Total Volume

District Level volume	122,220
Building Level volume	2,151,996
Program Level volume for General Ed. & College Prep.	1,891,973
Total Volume	4,166,189
Vocational Bldg. volume	30,630
Vocational Prog. volume	277,760
Total Vocational Volume	308,390

Utility Costs

$$\frac{\text{Total Utility Cost}}{\text{Total Volume}} \qquad \frac{\$152{,}036.46^{*}}{4{,}166{,}189} = \$\ .03649 \text{ per cu. ft.}$$

$$\frac{\text{Total Utility Cost}}{\text{Total Volume}} \qquad \frac{\$\ 36{,}377.53^{*}}{308{,}390} = \$\ .11796 \text{ per cu. ft.}$$

Level Costs

District Level Cost	122,220 x .03649 = $ 4,459.81
Building Level Cost	2,144,090 x .03649 = $78,237.85
Program Level Cost	1,899,879 x .03649 = $69,326.59
Vocational Bldg. Level Cost	30,630 x .11796 = $ 3,612.12
Vocational Program Level Cost	277,390 x .11796 = $32,764.55

* Separate billing was available for Vocational expenditures.

Utility Cost Data

School Comprehensive High

Year 1974-75

Volume of School/Board Bldg.

Designation		# Rooms	Cu. ft. Average Room Size	Volume	Cost*
IV.	Program Level for General Ed. & College Prep.				
	Art	4	13,368	53,472	1,951.19
	Business Ed.	7	8,133	56,928	2,077.30
	English	15	8,170	122,556	4,472.07
	Foreign Language	7	7,936	55,554	2,027.17
	Health & Phys. Ed.	3	342,884	1,028,652	37,535.51
	Home Economics	5	9,998	49,992	1,824.21
	Math	12	7,960	95,518	3,485.45
	Woodshop	2	21,744	43,488	1,586.88
	Music	4	22,993	91,972	3,356.06
	Science	9	10,555	94,994	3,466.33
	Social Studies	10	7,851	78,510	2,864.83
	Metal Shop	1	21,600	21,600	788.18
	Non-Voc Arts	1	31,365	31,365	1,144.51
	Agriculture	1½	16,592	24,888	908.16
	Distributive Ed.	1/3	6,900	2,300	83.93
	Intro. to Careers	½	9,408	4,704	171.65
	Electrical Shop	1	9,540	9,540	348.12
	Ind. Arts Drafting	1	14,112	14,112	514.95
	WECEP	1	7,906	7,906	288.49
	CIE	½	7,656	3,828	139.68
	Special Ed.	1	8,000	8,000	291.92
Totals				1,899,879	$69,326.59

* .03649 per cu. ft.

Utility Cost Data

School Comprehensive High

Year 1974-75

Volume of School/Board Bldg.

Designation		# Rooms	Volume	Cost[1]
IV.	Vocational Program Level			
	Body & Fender	1	71,680	$ 8,455.37
	Auto Mechanics	1	92,160	10,871.19
	Bldg. Constr.	1	61,440	7,247.46
	Beauty Culture	1	19,680	2,321.45
	Drafting	1	16,400	1,934.54
	Practical Nursing	1	16,400	1,934.54

[1] $ .11796 per cu. ft.

NOTE: Agriculture costs were not included due to the program being housed in the main school building.

Summary Sheet
Comprehensive High School
1973-74 School Year

	Cost	ADE	Per Pupil Cost
District Level	$1,607,499.89	2040.9	$787.64
Building Level	617,066.29	2040.9	302.35
Vocational Bldg. Level	35,227.92	227.8	154.64
Program Level			
General Art/Fine Art	$ 115,221.28	261.0	441.46
Business Educ.	136,129.73	954.0	142.69
English	270,746.29	2706.0	100.05
Foreign Language	138,052.55	1020.0	135.35
Health & Physical Educ.	251,550.02	2522.0	99.74
Home Economics	74,096.47	708.0	104.66
Mathematics	173,501.58	1525.0	113.77
Woodshop	28,219.21	260.0	108.54
Music	68,169.42	624.0	109.25
Science	153,897.20	1371.0	112.25
Social Studies	194,913.08	1843.0	105.76
Metal Shop	12,256.66	137.0	89.47
Non Voc. Auto	11,566.74	68.0	170.10
Voc. Agriculture	20,772.60	99.0	209.82
Voc. Auto Mechanics	19,585.30	40.0	489.63
Voc. Beauty Culture	14,726.61	30.0	490.88
Voc. Body & Fender	18,706.51	36.0	519.63
Voc. Bldg. Const.	19,010.79	29.0	655.54
Voc. Distributive Educ.	9,685.81	49.0	197.67
Voc. Practical Nursing	16,235.69	27.0	601.32
Electrical Shop	15,624.16	115.0	135.86
Voc. Drafting	7,949.78	23.0	345.64
I.A. Drafting	6,782.10	50.0	135.64
Careers/I.V.	18,303.40	132.0	138.66
C.I.E.	17,583.84	28.0	627.99
Special Education	49,587.55	49.0	1,011.99

Summary Sheet
Comprehensive High School
1974-75 School Year

	Cost	ADE	Per Pupil Cost
District Level	$2,078,096.97	2093.1	$992.83
Building Level	904,755.78	2093.1	432.21
Vocational Bldg. Level	36,929.65	186.0	198.54
Program Level			
General Art/Fine Art	$ 149,027.48	513.0	290.50
Business Educ.	190,698.52	912.0	209.10
English	328,091.46	2940.0	111.60
Foreign Language	160,975.99	1084.0	148.50
Physical Educ.	311,944.19	3228.0	96.64
Home Economics	75,352.51	658.0	114.52
Mathematics	196,802.76	1564.0	125.83
Woodshop	35,008.91	277.0	126.39
Music	81,867.68	582.0	140.67
Science	202,925.22	1565.0	129.67
Social Studies	237,270.58	1925.0	123.26
Metal Shop	18,703.57	161.0	116.17
Non Voc. Auto	15,349.49	172.0	89.24
Voc. Agriculture	19,408.20	132.0	147.03
Voc. Auto Mechanics	32,128.39	33.0	973.58
Voc. Beauty Culture	17,349.74	27.0	642.58
Voc. Body & Fender	25,477.76	31.0	821.86
Voc. Building Const.	22,049.56	32.0	689.05
Voc. Distributive Educ.	12,365.49	63.0	196.28
Voc. Practical Nursing	28,246.37	27.0	1,046.16
Electrical Shop	26,839.87	93.0	288.60
Vocational Drafting	16,309.95	26.0	627.31
I. A. Drafting	8,803.76	77.0	114.33
Careers/I.V.	9,808.82	63.0	155.65
WECEP	9,670.83	15.0	644.72
C.I.E. (Voc.)	18,839.58	23.0	819.11
Special Educ.	52,724.96	83.0	635.24

EDUCATIONAL GOAL

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the College Preparatory Curriculum (Comprehensive High School)

	A*		B		C	
Jr. 73-74	Eng.	100.05	Eng.	100.05	Eng.	100.05
	F. Lang.	135.35	F. Lang.	135.35	F. Lang.	135.35
	Math.	113.77	Math	113.77	Math.	113.77
	Sci.	112.25	Sci.	112.25	Sci.	112.25
	Phy. Ed.	99.74	Phy. Ed.	99.74	Phy. Ed.	99.74
	Non Voc.		(½)Bus.	71.35	(½)Bus.	71.35
	Auto	170.10	(½)Hist.	52.88	(½)Art	220.73
					Mus.	109.25
		$731.26		$685.39		$962.49
Sr. 74-75	Eng.	111.60	Eng.	111.60	(1½)Eng.	167.40
	(2)Math.	251.68	F. Lang.	148.50	(2)Math.	251.68
	Sci.	129.67	(2)Math	251.68	Sci.	129.67
	Phy. Ed.	96.64	Sci.	129.67	Phy. Ed.	96.64
	Mech. Dr	114.33	Phy. Ed.	96.64	Mus.	149.67
		$703.92		$738.09		$786.06

	D		E		F	
Jr. 73-74	Eng.	100.05	Eng.	100.05	Eng.	100.05
	Hist.	105.76	(½)Hist.	52.88	Hist.	105.76
	F. Lang.	135.35	F. Lang.	135.35	(2)F. Lang.	270.70
	Math.	113.77	Math.	113.77	Math.	113.77
	Phy. Ed.	99.74	Phy. Ed.	99.74	(2)Sci.	224.50
	Bus.	142.69	Bus.	142.69	Phy. Ed.	99.74
			(½)Home Ec.	52.33		
		$697.36		$696.81		$914.52
Sr. 74-75	(2)Eng.	223.20	Eng.	111.60	(1½)Eng.	167.40
	(½)Hist.	61.63	Phy. Ed.	96.64	(2)Sci.	259.34
	(½)Phy. Ed.	48.32	(½)Home Ec.	57.26	Phy. Ed.	96.64
	(½)Bus.	104.55	Bus.	209.10	(½)Math	62.92
					F. Lang.	148.50
		$437.70		$474.60		$734.80

	1973-74	1974-75	Total	Average
A	731.26	703.92	1,435.18	717.59
B	685.39	738.09	1,423.48	711.74
C	962.49	786.06	1,748.55	874.27
D	697.36	437.70	1,135.06	567.53
E	696.81	474.60	1,171.41	585.70
F	914.52	734.80	1,649.32	824.66
Total	4,687.83	3,875.17	8,563.00	4,281.49
Average	781.30	645.86	1,427.16	713.58

Per pupil cost one year	$713.58
Per pupil cost two years	$1,427.16

*Six students (A-F) were randomly selected.

EDUCATIONAL GOAL
Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the General Education Curriculum (Comprehensive High School)

	A		B		C	
	(2)Eng.	200.10	Eng.	100.05	(1½)Eng.	150.08
Jr.	(1½)Phy. Ed.	149.61	F. Lang.	135.35	(2)Math.	227.54
73-74	Non Voc.		Math.	113.77	(2)Phy. Ed.	199.48
	Auto	170.10	Phy. Ed.	99.74	Bus.	142.69
			(½)Bus.	71.35	Mech.Dr.	135.64
		$519.81	Home Ec.	104.66		
						$855.43
				624.92		
	(1½)Eng.	167.40	Eng.	111.60	(2)Eng.	223.20
Sr.	Phy. Ed.	96.64	(½)Hist.	61.63	(1½)Phy. Ed.	144.96
74-75	Elect.		Phy. Ed.	96.64	Bus.	209.10
	Shop	288.60	(½)Bus.	104.55	C.I.E.	819.11
	(½)Dist. Ed.	98.14	Dist.Ed.	196.28		
						$1,396.37
		$650.78		$570.70		

	D		E		F	
	(1½)Eng.	150.08	Eng.	100.05	Eng.	100.05
Jr.	(½)Hist.	52.88	Phy. Ed.	99.74	Sci.	112.25
73-74	Math.	113.77	Elec.		Math.	113.77
	Sci.	112.25	Shop	135.86	Phy. Ed.	99.74
	Phy. Ed.	99.74	Voc. Auto		Non Voc.	
	Bus.	142.69	Mech.	489.63	Auto	170.10
		$671.41		$825.28		$595.91
	Eng.	223.20	Eng.	111.60	Eng.	111.60
Sr.	Phy. Ed.	96.64	Phy. Ed.	96.64	(½)Math.	62.92
74-75	Dist.Ed.	196.28	Elect.		Phy. Ed.	96.64
			Shop	288.60	Home Ec.	114.52
		$516.12	Dist.Ed.	196.28	C.I.E.	819.11
				$693.12		$1,204.79

	1973-74	1974-75	Total	Average
A*	519.81	650.78	1,170.59	585.29
B	624.92	570.70	1,195.62	597.81
C	855.43	1,396.37	2,251.80	1,125.90
D	671.41	516.12	1,187.53	593.76
E	825.28	693.12	1,518.40	759.20
F	595.91	1,204.79	1,800.70	900.35
Total	4,092.76	5,031.83	9,124.64	4,562.31
Average	682.12	838.64	1,520.76	760.38

Per pupil cost one year	$760.38
Per pupil cost two years	$1,520.76

* Six students (A-F) were randomly selected who were classified in the general curriculum.

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Vocational Agriculture (Comprehensive High School)

	A		B		C	
(1½)	Eng.	150.08	Eng.	100.05	Eng.	100.05
Jr.	Phy. Ed.	99.74	Math.	113.77	Hist.	105.76
73-74	Math.	113.77	Sci.	112.25	Math.	113.77
(2)	Agri.	419.64	Phy. Ed.	99.74	Sci.	112.25
		$783.23	(2)Agri.	419.64	Phy. Ed.	99.74
				$845.45	(½)Agri.	209.82
						$741.39
	Eng.	111.60	Eng.	111.60	Eng.	111.60
Sr.	Phy. Ed.	96.64	Phy. Ed.	96.64	Phy. Ed.	96.64
74-75	Agri.	147.03	C.I.E.	819.11	(½)Bus.	104.55
		$355.27		$1,027.35	Mech.Dr.	114.33
					(2½)Agri.	367.58
						$794.70

	1973-74	1974-75	Total	Average
A	783.23	355.27	1,140.30	570.15
B	845.45	1,027.35	1,874.60	937.30
C	741.39	794.70	1,536.09	768.04
Total	2,370.07	2,177.32	4,550 99	2,275.49
Average	790.02	725.77	1,516 99	758.49

Per pupil cost one year	$757.49
Per pupil cost two year	$1,516.99

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Vocational Auto Mechanics (Comprehensive High School)

	A		B		C	
	Eng.	100.05	Eng.	100.05	Eng.	100.05
Jr.	Phy. Ed.	99.74	Phy. Ed.	99.74	Math.	113.77
73-74	Metal Sh.	89.47	(½)Elec. Sh.	67.93	Phy. Ed.	99.74
	Auto Mh.	489.63	Auto Mh.	489.63	Auto Mh.	489.63
		$778.89		$757.35		$803.19
	Eng.	111.60	Eng.	111.60	Eng.	111.60
Sr.	Phy. Ed.	96.64	Phy. Ed.	96.64	Phy. Ed.	96.64
74-75	(½)Bus.	209.10	Agr.	147.03	Bus.	209.10
	Auto Mh.	973.58	Auto Mh.	973.58	Auto Mh.	973.58
		$1,390.92		$1,328.85		$1,390.92

	1973-74	1974-75	Total	Average
A	778.89	1,390.92	2,169.81	1,084.90
B	757.35	1,328.85	2,086.20	1,043.10
C	803.19	1,390.92	2,194.11	1,097.05
Total	2,339.43	4,110.69	6,450.12	3,225.05
Average	779.81	1,370.23	2,150.04	1,075.01

Per pupil cost one year	$1,075.01
Per pupil cost two years	$2,150.04

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Vocational Beauty Culture (Comprehensive High School)

	A		B		C	
	Eng.	100.05	Eng.	100.05	(½)Eng.	50.03
Jr.	Math.	113.77	Phy. Ed.	99.74	Phy. Ed.	99.74
73-74	(½)Sci.	56.13	Bus.	142.69	Bus.	142.69
	Phy. Ed.	99.74	Cosmet.	490.88	Cosmet.	490.88
	Cosmet.	490.88		$833.36		$783.34
		$860.57				
	Eng.	111.60	Eng.	111.60	(1½)Eng.	167.40
Sr.	Sci.	129.67	Phy. Ed.	96.64	Phy.Ed.	96.64
74-75	Phy. Ed.	96.64	Home Ec.	114.52	(½)Home Ec.	57.26
	Cosmet.	642.58	Cosmet.	642.58	Cosmet	642.58
		$980.49		$965.34		$963.88

	1973-74	1974-75	Total	Average
A	860.57	980.49	1,841.06	920.53
B	833.36	965.34	1,753.89	876.94
C	783.36	963.88	1,747.24	873.62
Total	2,477.29	3,735.47	5,342.19	3,106.38
Average	825.76	1,245.15	2,070.91	1,035.45

Per pupil cost one year	$1,035.45
Per pupil cost two years	$2,070.91

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Vocational Body & Fender (Comprehensive High School)

	A		B		C	
Jr. 73-74	Eng.	100.05	Eng.	100.05	Eng.	100.05
	Phy. Ed.	99.74	Phy. Ed.	99.74	Phy. Ed.	99.74
	Bus.	142.69	Metal Sh.	89.47	Bus.	142.69
	Auto Body	519.63	Auto Body	519.63	Auto Body	519.63
		$862.11		$808.89		$862.11
Sr. 74-75	Eng.	111.60	Eng.	111.60	Eng.	111.60
	Hist.	123.26	Phy. Ed.	96.64	Phy. Ed.	96.64
	Phy. Ed.	96.64	Auto Body	821.86	Auto Body	821.86
	Auto Body	821.86		$1,030.10		$1,030.10
		$1,153.36				

	1973-74	1974-75	Total	Average
A	862.11	1,153.36	2,015.47	1,007.73
B	808.89	1,030.10	1,838.99	919.49
C	862.11	1,030.10	1,892.21	946.10
Total	2,533.11	4,057.93	6,591.04	3,295.52
Average	844.37	1,352.64	2,197.01	1,098.50

Average per pupil cost in Voc. Auto Body & Fender for one year	$1,098.50
Average per pupil cost in Voc. Auto Body & Fender for two years	$2,197.01

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Vocational Building Construction (Comprehensive High School)

	A		B		C	
	(1½)Eng.	150.08	Eng.	100.05	Eng.	100.05
Jr.	Hist.	105.76	Hist.	105.76	Phy. Ed.	99.74
73-74	(1½)Phy. Ed.	149.61	Phy. Ed.	99.74	Metal Sh.	89.47
	Bldg.		(½)Home Ec.	52.33	Bldg.	
	Const.	655.54	Bldg.		Const.	655.54
			Const.	655.54		
		$1,060.99		$1,013.42		$944.80
	Eng.	111.60	(1½)Eng.	167.40	Eng.	111.60
Sr.	Phy. Ed.	96.64	Phy. Ed.	96.64	Phy. Ed.	96.64
74-75	Woodshop	126.00	Non Voc.		Non Voc.	
	Bldg.		Auto-I.A.	44.62	Auto	89.24
	Const.	689.05	Bldg.		Bldg.	
			Const.	689.05	Const.	689.05
		$1,023.29		$997.71		$986.53

	1973-74	1974-75	Total	Average
A	1,060.99	1,023.29	2,084.28	1,042.12
B	1,013.42	997.71	2,011.13	1,005.56
C	944.80	986.53	1,931.33	965.66
Total	3,019.21	3,007.53	6,026.74	3,016.87
Average	1,006.03	1,002.51	2,008.91	1,005.62

Per pupil cost one year	$1,005.62
Per pupil cost two years	$2,008.91

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Vocational Business Education (Comprehensive High School)

	A		B		C	
	Eng.	100.05	Eng.	100.05	Eng.	100.05
Jr.	Phy. Ed.	99.74	Phy. Ed.	99.74	For.Lang.	135.35
73-74	(3) Bus.	428.07	(2½) Bus.	356.73	Phy. Ed.	99.74
			Home Ec.	52.33	(4) Bus.	570.76
		$627.86		$608.85		$905.90
	Eng.	111.60	Eng.	111.60	Eng.	111.60
Sr.	Phy. Ed.	96.64	Phy. Ed.	96.64	Hist.	123.26
74-75	(1½) Bus.	313.65	Bus.	209.10	Phy. Ed.	96.64
	(½) Home Ec.	57.26	C.I.E.	819.11	Bus.	209.10
		$579.15		$1,236.45		$540.60

	1973-74	1974-75	Total	Average
A	627.86	579.15	1,207.01	603.50
B	608.85	1,236.45	1,845.30	922.65
C	905.90	540.60	1,446.50	723.25
Total	2,142.61	2,356.20	4,498.81	2,249.40
Average	714.20	785.40	1,499.60	749.80

Per pupil cost one year	$749.80
Per pupil cost two years	$1,499.60

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Cooperative Industrial Education (Comprehensive High School)

		A		B		C	
Jr. 73-74		Eng.	100.05	Eng.	100.05	Eng.	100.05
	(1½)	Hist.	158.64	Phy. Ed.	99.74	Phy. Ed.	99.74
		Phy. Ed.	93.99	C.I.E.	627.99	C.I.E.	627.99
	(½)	C.I.E.	314.00				
			$666.68		$827.78		$827.78
Sr. 74-75		Eng.	111.60	Eng.	111.60	Eng.	111.60
		Phy. Ed.	96.64	Phy. Ed.	96.64	Phy. Ed.	96.64
		C.I.E.	819.11	C.I.E.	819.11	Metal Sh.	116.17
						C.I.E.	819.11
			$1,027.35		$1,027.35		$1,143.52

	1973-74	1974-75	Total	Average
A	666.68	1,027.35	1,694.03	849.01
B	827.78	1,027.35	1,855.13	927.56
C	827.78	1,143.52	1,971.30	985.65
Total	2,322.24	3,198.22	5,520.16	2,762.22
Average	774.08	1,066.07	1,840.05	920.74

Per pupil cost one year	$920.74
Per pupil cost two years	$1,840.05

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Distributive Education (Comprehensive High School)

	A		B		C	
	Eng.	100.05	Eng.	100.05	Eng.	100.05
Jr.	Phy. Ed.	99.74	Phy. Ed.	99.74	Phy. Ed.	99.74
73-74	Dist.	197.67	Non Voc.		Bus.	142.69
			Auto	170.10	Dist.	197.67
		$397.46	Dist.	197.67		
						$540.15
				$567.56		
	Eng.	111.60	(2)Eng.	223.20	Eng.	111.60
Sr.	Phy. Ed.	96.64	Phy. Ed.	96.64	Phy. Ed.	96.64
74-75	Dist.	196.26	Dist.	196.28	Home Ec.	114.52
					Dist.	196.28
		$404.52		$516.12		
						$519.04

	1973-74	1974-75	Total	Average
A	397.46	404.52	801.98	400.99
B	567.56	516.12	1,083.68	541.84
C	540.15	519.04	1,059.19	529.59
Total	1,505.17	1,439.68	2,944.85	1,472.42
Average	501.72	479.89	981.61	490.80

Per pupil cost one year	$490.80
Per pupil cost two years	$981.61

Average Per Pupil Cost Based on Randomly Selected Student Schedules for Those Enrolled in Vocational Drafting (Comprehensive High School)

	A		B		C	
Jr. 73-74	Eng.	100.05	Eng.	100.05	Eng.	100.05
	Phy. Ed.	99.74	Math.	113.77	Math.	113.77
	Draft.	345.64	(2½)Phy. Ed.	249.35	Sci.	112.25
			Draft.	345.64	Phy. Ed.	99.74
					Draft.	345.64
		$545.43		$808.81		$771.45
Sr. 73-74	Eng.	111.60	(2)Eng.	223.20	Eng.	111.60
	Phy. Ed.	96.64	Phy. Ed.	96.64	(½)Math.	62.92
	Non Voc.		Draft.	627.31	Phy. Ed.	96.64
	Auto	44.62			Draft.	627.31
	Draft.	627.31				
		$880.17		$947.15		$898.47

	1973-74	1974-75	Total	Average
A	545.43	880.17	1,425.60	712.80
B	808.81	947.15	1,755.96	877.98
C	771.45	898.47	1,669.92	834.96
Total	2,125.69	3,434.35	4,851.48	2,425.74
Average	708.56	1,144.78	1,617.16	808.58

Per pupil cost one year	$808.58
Per pupil cost two years	$1,617.16

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Practical Nursing (Comprehensive High School)

	A		B		C	
	Eng.	100.05	Eng.	100.05	Eng.	100.05
Jr.	Hist.	105.76	(1½)Hist.	158.64	(½)Phy. Ed.	49.87
73-74	Math.	113.77	Phy. Ed.	99.74	(2)Bus.	285.38
	Sci.	112.25	Bus.	142.69	(½)Home Ec.	52.33
	Phy. Ed.	99.74	(2)Home Ec.	209.32		$487.63
	(½)Art	220.73		$710.44		
		$752.30				

	A		B		C	
	Eng.	111.60	Eng.	111.60	Eng.	111.60
Sr.	(1½)Phy. Ed.	144.32	Phy. Ed.	96.64	Phy. Ed.	96.64
74-75	Pract.		Hosp.		Home Ec.	114.52
	Nurs.	1046.16	Occup.	1046.16	P.N.	1046.16
		$1302.08		$1254.40		$1368.92

	1973-74	1974-75	Total	Average
A	752.30	1,302.08	2,054.38	1,027.19
B	710.44	1,254.40	1,964.84	982.42
C	487.63	1,368.92	1,856.55	928.27
Total	1,950.37	3,925.40	5,875.77	2,937.88
Average	650.12	1,308.46	1,958.59	979.29

Per pupil cost one year	$979.29
Per pupil cost two years	$1,958.59

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in Selected Vocational Curricula[1] (Operating Expenditures Only)

	One Year	Two Year
Agriculture	$ 757.49	1,516.99
Auto Mechanics	1,075.01	2,150.04
Beauty Culture	1,035.45	2,070.91
Body & Fender	1,098.50	2,197.01
Building Construction	1,005.62	2,008.91
Drafting	808.58	1,617.16
Practical Nursing	979.29	1,958.59
Total	6,759.94	13,519.61
Average	965.70	1,931.37

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[1] Seven programs were designated as being Vocational Education by the Comprehensive High School Administration in which each program required a laboratory.

Summary of Expenditures 1973-75

District	73-74	787.64	787.64	787.64
	74-75	992.83	992.83	992.83
Building	73-74	302.35	302.35	302.35
	74-75	432.21	432.21	432.21
Vocational Building	73-74			154.64
	74-75			198.54
College Prep.		1,427.16		
General Education			1,520.76	
Vocational Education				1,931.37
Cost Per Pupil For Two Years		$3,942.19	$4,035.79	4,799.58

Per pupil cost for College Preparation Two Years	$3,942.19
Per pupil cost for General Education Two Years	$4,035.79
Per pupil cost for Vocational Education Two Years	$4,799.58

Ratios

Vocational Educ./College Prep.	$4.799.58/$3,942.19 = 1/.82145
Vocational Educ./General Educ.	$4,799.58/$4,035.79 = 1/.84092

APPENDIX F

COMPREHENSIVE HIGH SCHOOL

[Randomly Selected]

COST DATA
COMPREHENSIVE HIGH SCHOOL
1974-75 SCHOOL YEAR

District Level

	Bedside Instruction	
230:110	Regular Salaries	$ 22,904.00
	Learning Disabilities	
285:110	Regular Salaries	8,700.00
:420	Supplies	272.27
	Curriculum, Supervision & Development	
510:110	Regular Salaries	70,835.77
:410	Supplies	220.94
:640	Dues & Fees	15.00
:690	Miscellaneous Objects	1,639.55
		2,584.71
	Media	
540:110	Regular Salaries	336.00
:323	Repairs & Maint. Serv.	1,318.59
:410	Supplies	4,866.27
:461	New Equipment	2,167.47
:640	Dues & Fees	4,527.00
	Attendance	
610:110	Regular Salaries	1,513.00
		316.49
	Health Service	
630:310	Prof. & Technical Serv.	1,417.00
	Child Study	
640:110	Regular Salaries	50,919.52
:332	Travel & Expenses	229.30
:410	Supplies	346.48
:440	Periodicals	41.64
:461	New Equipment	118.40
:640	Dues & Fees	20.00
	Board of Education	
705:110	Regular Salaries	24,662.92
:410	Supplies	1,057.84
:310	Prof. & Technical Serv.	22,411.75
:332	Travel & Expenses	7,474.28
:350	Advertising	388.00
:390	Other Purchased Serv.	1,268.52
:610	Redemption of Prin.	385,000.00
:620	Interest	369,984.50
:640	Dues & Fees	3,299.00
:652	Fidelity Bond Prem.	255.00

District Level (Continued) 1974-75

	District Wide Administration	
710:110	Regular Salaries	69,054.00
:120	Temporary Salaries	168.20
:410	Supplies	27,410.77
:461	New Equipment	1,408.53
:323	Repairs & Maint. Serv.	1,264.18
:325	Rentals	6,990.63
:332	Travel & Expenses	2,198.42
:341	Telephone & Telegraph	4,700.39
:342	Postage	2,549.32
:640	Dues & Fees	440.00
	Fiscal Services	
730:110	Regular Salaries	66,425.00
:120	Temporary Salaries	3,220.41
:230	Group Health	150,809.94
:210	Social Security	68,488.29
:290	Other Emp. Benefits	45,041.46
:310	Prof. & Technical Serv.	4,500.00
:410	Supplies	53.90
:690	Misc. Objects	324.25
:390	Other Purchased Serv.	2,812.82
	Food Services	
735:640	Dues & Fees	8,060.21
	Operation and Maintenance	
750:110	Regular Salaries	11,500.00
:120	Temporary Salaries	144.45
:323	Repairs & Maint. Serv.	282.90
:324	Property Insurance	44,175.00
:410	Supplies	684.00
:461	New Equipment	2,879.15
:462	Replace. Equipment	5,000.00
	Utilities	2,181.05
	Pupil Transportation Services	
755:110	Regular Salaries	23,900.00
:120	Temporary Salaries	4,135.93
:323	Repairs & Maint. Serv.	1,597.85
:331	Pupil Transportation	82,592.42
:410	Supplies	7,394.00
:324	Property Insurance	1,000.00
	Community Recreation	
810:640	Dues & Fees	3,093.29
	Tuition	
910:370	Tuition	53,442.10
Total		$1,701,034.07

ADE = 4690

Per Pupil Cost $362.69

Building Level 1974-75

	Co-Curricular Activities	
120:110	Regular Salaries	1,260.00
:651	Liability Insurance	5,334.00
	Athletics	
120:110	Regular Salaries	19,780.00
:120	Temporary Salaries	7,894.93
:310	Prof. & Technical Serv.	5,408.00
:322	Cleaning Services	1,824.65
:323	Repairs & Maint. Serv.	1,095.11
:332	Travel & Expenses	1,783.18
:410	Supplies	17,797.33
:461	New Equipment	359.29
:462	Replace. Equipment	4,646.00
:640	Dues & Fees	1,780.00
:651	Liability Insurance	3,049.60
	Dramatics & Stage	
120.2:110	Regular Salaries	672.00
	Drill Squad & Majorettes	
120.3:110	Regular Salaries	336.00
:410	Supplies	116.30
	Safety & Driver Education	
121:120	Temporary Salaries	7,987.00
:323	Repairs & Maint. Serv.	2.00
:410	Supplies	573.72
	Library	
530:110	Regular Salaries	18,833.75
:410	Temporary Salaries	1,118.74
:430	Library Books	5,428.99
:440	Periodicals	2,006.25
:461	New Equipment	535.50
		1,054.98
	Guidance	
620:110	Regular Salaries	55,995.75
:410	Supplies	414.71
:440	Periodicals	35.00
:640	Dues & Fees	28.00
		2,584.71
	Health Services	
630:110	Regular Salaries	15,475.00
:323	Repairs & Maint. Serv.	57.50
:310	Prof. & Technical Serv.	703.00
:410	Supplies	631.70
		632.99

Building Level (Continued) 1974-75

	School Administration	
715:110	Regular Salaries	91,829.75
:120	Temporary Salaries	8,490.70
:323	Repairs & Maint. Serv.	382.33
:332	Travel & Expenses	1,778.03
:325	Rentals	4,491.86
:341	Telephone & Telegraph	7,983.26
:342	Postage	1,498.90
:410	Supplies	1,205.39
:461	New Equipment	2,322.25
:462	Replace. Equipment	360.00
:640	Dues & Fees	757.65
	Operation & Maintenance Plant	
750:110	Regular Salaries	90,381.20
:120	Temporary Salaries	8,247.65
:321	Public Utilities Serv.	50,852.10
:390	Other Purchased Serv.	600.00
:410	Supplies	13,619.81
:461	New Equipment	7,050.15
:462	Replace. Equipment	202.50
:323	Repairs & Maint. Serv.	22,907.80
	Utilities	80,280.76
Total		$587,647.30

ADE = 1052

Per Pupil Cost $558.60

Program Level

Art

102:110	Regular Salaries	22,800.00
:323	Repairs & Maint. Serv.	120.79
:410	Supplies	3,817.15
:420	Textbooks	300.04
:461	New Equipment	2,233.99
		1,054.98
	Utilities	707.94
Total		$31,034.89

ADE = 175

Per Pupil Cost $177.34

Distributive Education

104:110	Regular Salaries	$13,711.86*
:410	Supplies	861.73
:420	Textbooks	302.77
:461	New Equipment	142.12
:200	Employee Benefits	632.99
	*Including 1/7 Math. salary	
	Utilities	580.06
Total		$16,231.53

ADE = 91 (includes 16 full time
vocational students)

Per Pupil Cost $178.37

Program Level (Continued)

English & Language Arts

105:110	Regular Salaries - Adjusted	97,928.57*
:410	Supplies	713.75
:420	Textbooks	1,433.44
		6,013.42
	*Includes 5/7 one English salary and 6/7 second English salary	
	Utilities	1,943.67
Total		$108,032.85

ADE = 1084

Per Pupil Cost $99.66

Foreign Language

106:110	Regular Salaries - Adjusted	29,075.00*
:410	Supplies	1,001.28
:420	Textbooks	576.39
		1,054.98
	*Includes 1/7 English salary	
	Utilities	1,032.98
Total		$32,740.63

ADE = 221

Per Pupil Cost $148.15

Program Level (Continued)

Health Occupations

107:110	Regular Salaries - Adjusted	13,909.57
:323	Repairs & Maint. Serv.	23.68
:410	Supplies	1,305.35
:420	Textbooks	307.62
	Employee Benefits	949.48
	*Includes 6/7 Health Occupations salary	
	Utilities	524.51
Total		$17,020.21

ADE = 23

Per Pupil Cost $740.01

Physical Education

108:110	Regular Salaries	98,075.00
:270	Tuition Reimbursement	426.00
:410	Supplies	1,180.00
:461	New Equipment	888.97
		5,169.43
	Utilities	17,799.39
Total		$123,538.79

ADE = 2,116

Per Pupil Cost $58.38

Program Level (Continued)

Home Economics

109:110	Regular Salaries	15,450.00
:323	Repairs & Maint. Serv.	224.94
:410	Supplies	1,727.09
:420	Textbooks	54.73
:461	New Equipment	755.66
:200	Employee Benefits	1,054.98
	Utilities	563.38
Total		$19,830.78

ADE = 104

Per Pupil Cost $190.68

Mathematics

111:110	Regular Salaries - Adjusted	42,868.27*
:410	Supplies	2.00
:420	Textbooks	989.97
	*Includes 6/7 one Math. salary and 6/7 second Math. salary	2,189.09
	Utilities	1,736.31
Total		$47,785.64

ADE = 442

Per Pupil Cost $108.11

Program Level (Continued)

Music

112:110	Regular Salaries	28,890.00
:323	Repairs & Maint. Serv.	1,075.00
:331	Pupil Transportation	126.00
:410	Supplies	2,464.50
:420	Textbooks	32.54
:461	New Equipment	1,634.00
:640	Dues & Fees	24.00
		1,054.98
	Utilities	3,295.51
Total		$38,596.53

ADE = 190

Per Pupil Cost $203.14

Natural Science

113:110	Regular Salaries	56,100.00*
:323	Repairs & Maint. Serv.	218.96
:410	Supplies	3,135.38
:420	Textbooks	463.50
:461	New Equipment	1,449.45
		1,872.62
	*Includes 1/7 Math. salary	
	Utilities	2,153.06
Total		$65,392.97

ADE = 425

Per Pupil Cost $153.87

Program Level (Continued)

Office Occupations

114:110	Regular Salaries	65,859.00
:410	Supplies	1,539.02
:420	Textbooks	251.56
:462	Replace. Equipment	1,867.50
:323	Repairs & Maint. Serv.	175.50
:325	Rentals	7,604.30
:200	Employee Benefits	3,797.95
	Utilities	2,643.20
Total		$83.738.03

ADE = 489 (Includes 63 full time vocational students)

Per Pupil Cost $171.24

Social Studies

115:110	Regular Salaries - Adjusted	103,749.56*
:410	Supplies	747.61
:420	Textbooks	2,257.76
		5,169.43
	*Includes 2/7 English salary	
	Utilities	2,053.50
Total		$113,977.86

ADE = 948

Per Pupil Cost $120.23

Program Level (Continued)

Special Education

215:110	Regular Salaries	10,497.25
:410	Supplies	150.75
		632.99
	Utilities	187.55
Total		$11,468.54

ADE = 15

Per Pupil Cost $764.57

Automotive Trades

117.1:110	Regular Salaries	15,570.00
:323	Repairs & Maint. Serv.	1,355.28
:410	Supplies	1,701.01
:420	Textbooks	251.90
	Utilities	2,124.39
Total		$21,002.58

ADE = 80

Per Pupil Cost $262.53

Building Trades

117.2:110	Regular Salaries	20,808.00
:120	Temporary Salaries	155.60
:323	Repairs & Maint. Serv.	273.40
:410	Supplies	3,037.07
:461	New Equipment	136.46
	Utilities	1,874.52
Total		$26,285.05

ADE = 75

Per Pupil Cost $350.47

Program Level (Continued)

Clothing Tech.

117.3:110	Regular Salaries	13,500.00
:323	Repairs & Maint. Serv.	215.00
:410	Supplies	834.02
:420	Textbooks	70.50
:461	New Equipment	455.67
	Utilities	574.50
	Total	$15,649.69

ADE = 45

Per Pupil Cost $347.77

Commercial Foods

117.4:110	Regular Salaries	13,500.00
:323	Repairs & Maint. Serv.	0.00
:410	Supplies	7,332.46
:420	Textbooks	364.36
:461	New Equipment	1,750.00
	Utilities	574.50
	Total	$23,521.32

ADE = 42

Per Pupil Cost $560.03

Program Level (Continued)

CIE

117.5:110	Regular Salaries	18,986.75
:120	Temporary Salaries	0.00
:280	Sabbatical Leave	14,629.00
:331	Pupil Transportation	35.00
:410	Supplies	121.05
:420	Textbooks	0.00
	Utilities	665.67
Total		$34,437.47

ADE = 66

Per Pupil Cost $521.78

Cosmetology

117.6:110	Regular Salaries - Adjusted	10,096.43*
:323	Repairs & Maint. Serv.	0.00
:410	Supplies	2,652.34
:420	Texrbooks	218.75
:461	New Equipment	38.40
	*Includes 1/7 Health Occupations Salary	
	Utilities	1,018.93
Total		$14,024.85

ADE = 54

Per Pupil Cost $259.72

Program Level (Continued)

Drafting

117.7:110	Regular Salaries	11,700.00
:323	Repairs & Maint. Serv.	0.00
:410	Supplies	1,810.70
:420	Textbooks	203.53
	Utilities	680.85
Total		$14,395.08

ADE = 40

Per Pupil Cost $359.88

Electrical Trades

117.8:110	Regular Salaries	13,500.00
:323	Repairs & Maint. Serv.	0.00
:410	Supplies	1,341.72
:420	Textbooks	289.52
:461	New Equipment	149.50
	Utilities	1,331.06
Total		$16,611.80

ADE = 38

Per Pupil Cost $437.15

Machine Trades

117.9:110	Regular Salaries	13,500.00
:410	Supplies	2,449.89
	Utilities	1,513.01
Total		$17,462.90

ADE = 44

Per Pupil Cost $396.88

Program Level (Continued)

Printing Trades

117.10:110	Regular Salaries	16,200.00
:323	Repairs & Maint. Serv.	3,261.25
:410	Supplies	14,146.34
:462	Replace, Equipment	3,345.81
	Utilities	1,699.74
Total		$38,653.14

ADE = 51

Per Pupil Cost $757.90

COST DATA
COMPREHENSIVE HIGH SCHOOL
1975-76 SCHOOL YEAR

District Level

	Bedside Instruction	
230:110	Regular Salaries	11,683.00
:200	Employee Benefits	105.00
	Learning Disabilities, Speech & Reading	
285:200	Employee Benefits	667.00
:410	Supplies	340.15
:420	Textbooks	100.00
:440	Periodicals	46.25
	Curriculum, Supervision & Development	
510:110	Regular Salaries	49,255.10
:200	Employee Benefits	3,319.00
:640	Dues & Fees	10.00
	Instr. Staff Training	
520:310	Prof. & Technical Serv.	387.00
	Media	
540:640	Dues & Fees	4,779.00
	Child Study Team	
640:110	Regular Salaries	58,013.87
:200	Employee Benefits	3,840.00
:310	Prof. & Technical Serv.	1,111.00
:410	Supplies	209.23
:440	Periodicals	18.00
	Board of Education	
705:110	Regular Salaries	26,615.00
:200	Employee Benefits	1,863.00
:310	Prof. & Technical Serv.	27,196.80
:324	Property Insurance	28,043.54
:332	Travel & Expenses	6,718.73
:350	Advertising	995.40
:410	Supplies	1,279.00
:610	Redemption of Prin.	385,000.00
:620	Interest	347,764.50
:640	Dues & Fees	3,679.00
:652	Fidelity Bond Prem.	602.53
	District Wide Administration	
710:110	Regular Salaries	50,753.31
:200	Employee Benefits	3,567.00
:310	Prof. & Technical Serv.	1,000.00
:323	Repairs & Maint. Serv.	1,283.85
:325	Rentals	7,921.65
:332	Travel & Expenses	1,785.55

District Level (Continued)

710:341	Telephone & Telegraph	360.51
:342	Postage	1,721.53
:410	Supplies	6,974.84
:461	New Equipment	1,175.32
:462	Replace. Equipment	1,225.00
:640	Dues & Fees	165.00
	Fiscal Services	
730:110	Regular Salaries	99,249.67
:200	Employee Benefits	6,951.00
:310	Prof. & Technical Serv.	2,619.97
:323	Repairs & Maint. Serv.	800.00
	Food Service	
735:310	Prof. & Technical Serv.	6,000.00
	Oper. & Maint. Plant	
750:110	Regular Salaries	14,399.23
:200	Employee Benefits	1,297.00
:332	Travel & Expenses	484.95
:341	Telephone & Telegraph	3,091.41
:410	Supplies	447.37
:461	New Equipment	611.21
	Utilities	1,378.83*
	Pupil Transportation	
755:110	Regular Salaries	28,820.37
:200	Employee Benefits	1,942.00
:323	Repairs & Maint. Serv.	959.79
:331	Pupil Transportation	131,503.45
:410	Supplies	6,751.03
:651	Liability Insurance	1,530.00
	Community Recreation	
810:310	Prof. & Technical Serv.	2,832.80
	Tuition	
910:370	Tuition	56,676.69
Total		$1,409,921.43

ADE = 4,772.7

Per Pupil Cost $295.41

*Reduction in utilities cost due to fuel cutback during current year and reductions in fuel purchase, favorable fuel rate and fueling of tanks at end of previous year.

Building Level

	Curriculum, Supervision & Development	
510:110	Regular Salaries	72,437.40
:200	Employee Benefits	5,302.00
:325	Rentals	680.50
:332	Travel & Expenses	74.40
:640	Dues & Fees	100.00
	Library	
530:110	Regular Salaries	19,875.00
:200	Employee Benefits	1,397.00
:410	Supplies	801.06
:430	Library Books	3,777.45
:440	Periodicals	176.00
	Media	
540:110	Regular Salaries	356.00
:200	Employee Benefits	30.00
:323	Repairs & Maint. Serv.	715.85
:410	Supplies	3,352.68
	Attendance	
610:110	Regular Salaries	1,613.00
:200	Employee Benefits	113.00
	Guidance	
620:110	Regular Salaries	52,975.00
:200	Employee Benefits	4,159.00
:310	Prof. & Technical Serv.	0.00
:410	Supplies	143.85
	Health Services	
630:110	Regular Salaries	16,875.00
:200	Employee Benefits	1,176.00
:323	Repairs & Maint. Serv.	25.00
:410	Supplies	796.87
:651	Liability Insurance	4,224.00
	School Administration	
715:110	Regular Salaries	83,914.50
:120	Temporary Salaries	29,711.75
:200	Employee Benefits	5,748.69
:310	Prof. & Technical Serv.	2,460.00
:323	Repairs & Maint. Serv.	206.44
:325	Rentals	5,951.93
:331	Pupil Transportation	5,037.00
:332	Travel & Expenses	511.15
:342	Postage	1,395.60
:410	Supplies	8,476.28
:640	Dues & Fees	298.55
	Maintenance and Operations	
750:110	Regular Salaries	97,695.28
:120	Temporary Salaries	7,936.17
:200	Employee Benefits	7,937.57

Building Level (Continued)

750:323	Repairs & Maint. Serv.	18,024.15
:341	Telephone & Telegraph	7,585.94
:410	Supplies	13,600.87
:461	New Equipment	2,969.20
	Utilities	31,399.95*
	Pupil Transportation	
755:331	Pupil Transportation	83,430.00
	Co-Curricular Activities	
120.2:110	Regular Salaries	2,981.50
:200	Employee Benefits	191.00
:410	Supplies	296.78
:461	New Equipment	457.40
Total		$609,393.76

ADE = 1048.9

Per Pupil Cost $580.98

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*Reduction in fuel costs due to fuel cutbacks and reduction in fuel purchased, favorable fuel rates and full condition of tanks at beginning of school year.

Program Level

Art

102:110	Regular Salaries	23,413.00
:200	Employee Benefits	1,738.00
:323	Repairs & Maint. Serv.	24.40
:410	Supplies	3,912.80
:420	Textbooks	162.56
:461	New Equipment	847.97
	Utilities	604.99
Total		$30,703.32

ADE = 204

Per Pupil Cost $150.51

Distributive Education

104:110	Regular Salaries - Adjusted	14,701.43*
:200	Employee Benefits	218.00
:323	Repairs & Maint. Serv.	37.00
:332	Travel & Expenses	4.90
:410	Supplies	138.15
:420	Textbooks	295.69
:440	Periodicals	40.00
	*Includes 1/7 Math. salary	
	Utilities	572.71
Total		$16,007.88

ADE = 80 (including 20 full time
vocational students)

Per Pupil Cost $200.09

Program Level (Continued)

English

105:110	Regular Salaries - Adjusted	108,765.52*
:200	Employee Benefits	7,754.00
:410	Supplies	766.58
:420	Textbooks	1,255.90
	*Excludes 2/7 English salary	
	Utilities	1,655.08
Total		$120,197.08

ADE = 1082

Per Pupil Cost $111.09

Foreign Language

106:110	Regular Salaries	25,700.00
:200	Employee Benefits	1,724.00
:410	Supplies	400.59
:420	Textbooks	473.14
	Utilities	479.68
Total		$28,777.41

ADE = 220

Per Pupil Cost $130.81

Health Occupations

107:110	Regular Salaries - Adjusted	9,660.06*
:200	Employee Benefits	1,279.00
:331	Pupil Transportation	280.00
:410	Supplies	151.36
:420	Textbooks	202.96
	*Excludes 2/7 Health Occupations salary	
	Utilities	446.29
Total		$12,019.67

ADE = 25

Per Pupil Cost $480.79

Program Level (Continued)

Physical Education

108:110	Regular Salaries	97,100.00
:200	Employee Benefits	6,921.00
:410	Supplies	728.56
:420	Textbooks	7.50
	Utilities	13,678.45
Total		$118,435.51

ADE = 2128

Per Pupil Cost $55.66

Home Economics

109:110	Regular Salaries	21,001.77
:200	Employee Benefits	833.00
:410	Supplies	2,393.36
:461	New Equipment	372.30
	Utilities	798.52
Total		$25,398.95

ADE = 201

Per Pupil Cost $126.36

Mathematics

111:110	Regular Salaries - Adjusted	42,582.86*
:200	Employee Benefits	3,476.00
:410	Supplies	144.53
:420	Textbooks	924.79
:461	New Equipment	372.30
	*Excludes 5/7 Math. salary - includes 2/7 Math salary	
	Utilities	876.42
Total		$48,376.90

ADE = 371

Per Pupil Cost $130.39

Program Level (Continued)

Music

112:110	Regular Salaries	31,555.00
:200	Employee Benefits	2,175.00
:322	Cleaning Services	233.05
:323	Repairs & Maint. Serv.	1,107.53
:331	Pupil Transportation	2,114.70
:410	Supplies	1,089.08
:420	Textbooks	65.06
:461	New Equipment	750.00
	Utilities	2,804.08
Total		$41,893.50

ADE = 178

Per Pupil Cost $235.35

Natural Science

113:110	Regular Salaries - Adjusted	45,410.71*
:200	Employee Benefits	3,882.00
:410	Supplies	2,443.51
:420	Textbooks	104.54
:461	New Equipment	460.75
	*Excludes 3/7 Science salary	
	Utilities	1,831.99
Total		$54,133.50

ADE = 381

Per Pupil Cost $142.08

Program Level (Continued)

Office Occupations

114:110	Regular Salaries	64,800.00
:200	Employee Benefits	4,961.00
:323	Repairs & Maint. Serv.	553.73
:325	Rentals	10,099.50
:410	Supplies	1,657.65
	Utilities	1,843.23
Total		$83,915.11

ADE = 379

Per Pupil Cost $221.41

Social Studies

115:110	Regular Salaries - Adjusted	114,214.28*
:200	Employee Benefits	7,690.00
:410	Supplies	619.80
:420	Textbooks	1,144.50
	*Includes 2/7 English salary	
	Utilities	1,683.36
Total		$125,351.94

ADE = 1066

Per Pupil Cost $117.59

Special Education

215:110	Regular Salaries	11,550.00
:200	Employee Benefits	803.00
:410	Supplies	133.50
	Utilities	159.58
Total		$12,646.08

ADE = 11

Per Pupil Cost $1149.64

Program Level (Continued)

Trades & Industrial

Automotive Trades

117.1:110	Regular Salaries	12,275.00
:200	Employee Benefits	859.25
:410	Supplies	315.96
:420	Textbooks	384.23
:461	New Equipment	481.78
:462	Replace. Equipment	2,514.61
	Utilities	1,619.42
	Total	$18,450.25

ADE = 70

Per Pupil Cost $263.58

Building Trades

117.2:110	Regular Salaries	13,650.00
:200	Employee Benefits	955.50
:323	Repairs & Maint. Serv.	43.03
:410	Supplies	375.48
:461	New Equipment	28.10
	Utilities	1,434.15
	Total	$16,486.26

ADE = 61

Per Pupil Cost $270.27

Clothing Technology

117.3:110	Regular Salaries	15,075.00
:200	Employee Benefits	1,055.25
:410	Supplies	400.00
	Utilities	488.83
	Total	$17,019.08

ADE = 54 (including 23 full time vocational students)

Per Pupil Cost $315.17

Program Level (Continued)

Clothing Technology

Commercial Foods

117.4:110	Regular Salaries	14,775.00
:200	Employee Benefits	1,034.25
:323	Repairs & Maint. Serv.	129.80
:410	Supplies	3,962.90
:461	New Equipment	247.50
	Utilitie	488.83
Total		$20,638.28

ADE = 44

Per Pupil Cost $469.05

Cosmetology

117.6:110	Regular Salaries - Adjusted	11,814.29*
:200	Employee Benefits	654.50
:410	Supplies	1,659.40
	*Includes 2/7 Health Occupations salary	
	Utilities	866.98
Total		$14,995.17

ADE = 46

Per Pupil Cost $325.98

Program Level (Continued)

C.I.E.

117.5:110	Regular Salaries - Adjusted	20,680.00*
:200	Employee Benefits	1,241.10
:332	Travel & Expenses	171.40
:420	Textbooks	39.80
	*Includes 2/7 Math. Salary	
	Utilities	760.68
Total		$22,892.98

ADE = 46

Per Pupil Cost $497.67

Drafting

117.7:110	Regular Salaries	12,775.00
:200	Employee Benefits	894.25
:410	Supplies	471.67
	Utilities	579.32
Total		$14,720.24

ADE = 80 (including 15 full time vocational students)

Per Pupil Cost $184.00

Program Level (Continued)

Electrical Trades

117.8:110	Regular Salaries	15,075.00
:200	Employee Benefits	1,055.25
:410	Supplies	12.68
:461	New Equipment	474.46
	Utilities	1,132.57
Total		$17,749.96

ADE = 39

Per Pupil Cost $455.13

Machine Trades

117.9:110	Regular Salaries	$15,075.00
:200	Employee Benefits	1,055.25
:461	New Equipment	595.32
:410	Supplies	344.05
	Utilities	1,287.38
Total		$18,357.00

ADE = 36

Per Pupil Cost $509.92

Printing Trades

117:10:110	Regular Salaries	$18,090.00
:200	Employee Benefits	1,266.30
:323	Repairs & Maint. Serv.	390.55
:410	Supplies	4,576.15
	Utilities	1,446.27
Total		$25,769.27

ADE = 32

Per Pupil Cost $805.29

Utility Cost Data

School Comprehensive High

Year 1974-75 - 1975-76

Volume of School/Board Building

Designation	Area (sq. ft.)	Height	Volume
I. District Level			
Administrative Offices	4,944	8'6"	42,024
II. Building Level			1,079,036.03
III. Program Level			1,271,377.82

Utility Cost Calculations

School Comprehensive High

Year 1974-75

Total Volume

Total District Volume	1,378,233
District Level Volume	42,024
Total Building Volume	2,350,413.85
Building Level Volume	1,079,036.03
Program Level Volume	1,271,377.82

Utility Costs

$$\frac{\text{Total Utility Cost District}}{\text{Total Volume District}} = \frac{\$\ 71{,}532.50^{*}}{1{,}378{,}233} = \$.0519 \text{ per cu. ft.}$$

$$\frac{\text{Total Utility Cost Building}}{\text{Total Volume Building}} = \frac{80{,}280.76}{2{,}350{,}413.85} = \$.0342 \text{ per cu. ft.}$$

Level Costs

District Level Cost = 42,024 x .0519 = $ 2,181.05
Building Level Cost = 1,079,036 x .0342 = $36,903.03
Program Level Cost = 1,271,377.82 x .0342 = $43,481.12

*separate billing available

Utility Cost Data

School Comprehensive High
Year 1974-75

Volume of School/Board Building

Designation	# Rooms	Cu. ft. Average Room Size	Volume	Cost*
Program Level for General Education & College Prep.				
Art	2	10,350	20,270.00	
English	9	6,314.7	56,832.33	$1,943.67
Foreign Language	4	7,551.03	30,204.13	1,032.98
Home Economics	1		16,473.0	563.38
Mathematics	6	8,461.52	50,769.29	1,736.31
Music	2	48,180.0	96,360.0	3,295.51
Natural Science	7	8,993.58	62,955.08	2,153.06
Physical Education	1		520,450.0	2,053.50
Social Studies	9			2,053.50
Special Education	1		5,483.78	187.55

* $.0342 per cu. ft.

Utility Cost Data

School Comprehensive High

Year 1974-75

Designation	# Rooms	Cu. ft. Average Room Size	Volume	Cost*
Program Level for Vocational Education				
Automotive Trades	2	31,058.37	62,116.74	2,124.39
Building Trades	2	27,405.32	54,810.63	1,874.52
C.I.E.	2	9,732.08	19,464.16	665.67
Clothing Technology	1		16,798.13	574.50
Commercial Foods	1		16,798.13	574.50
Cosmetology	2	14,896.64	29,793.27	1,018.93
Distributive Ed.	2	16,960.69	8,480.35	580.06
Drafting	1		19,908.0	680.85
Electrical Trades	1		3,892.0	1,331.06
Health Occupations	1		15,336.62	524.51
Machine Trades	1		44,240.0	1,513.01
Office Occupations	7	11,040.92	77,286.43	2,643.20
Printing Trades	1		49,700.0	1,699.74

* $.0342 per cu. ft.

Utility Cost Calculations

School Comprehensive High

Year 1975-76

Total Volume

Total District Volume	1,378,233
District Level Volume	42,024
Total Building Volume	2,350,413.85
Building Level Volume	1,079,036.03
Program Level Volume	1,271,377.82

Utility Costs

$$\frac{\text{Total Utility Cost District}}{\text{Total Volume District}} = \frac{\$\ 45{,}220.65^{*}}{1{,}378{,}233} = \$.0328 \text{ per cu. ft.}$$

$$\frac{\text{Total Utility Cost Building}}{\text{Total Volume Building}} = \frac{68{,}309.58}{2{,}350{,}413.85} = \$.0291 \text{ per cu. ft.}$$

Level Costs

District Level Cost = 42,024 x $.03281 = $ 1,378.83
Building Level Cost = 1,079,036 x $.0291 = 31,399.95
Program Level Cost = 1,271,377.82 x $.0291 = 36,997.09

* Separate billing available

Utility Cost Data

School Comprehensive High

Year 1975-76

Volume of School/Board Building

Designation	# Rooms	Cu. ft. Average Room Size	Total Volume	Cost*
Program Level for General Education & College Prepl				
Art	2	10,395.0	20,790.0	604.99
English	9	6,319.52	56,875.68	1,655.88
Foreign Language	2	8,241.92	16,483.84	479.68
Home Economics	3	9,146.85	27,440.56	798.52
Mathematics	4	7,529.35	30,117.38	876.42
Music	2	48,180.0	96,360.0	2,804.08
Natural Science	7	8,993.58	62,955.08	1,831.99
Physical Education	Gym Area	520,450	520,450.0	13,678.45
Social Studies	9	6,427.49	57,847.37	1,683.36
Special Education	1		5,483.78	159.58

* $.0291 per cu. ft.

Utility Cost Data

School Comprehensive High

Year 1975-76

Volume School/Board Building

Designation	# Rooms	Cu. ft. Average Room Size	Total Volume	Cost*
Program Level for Vocational Education				
Automotive Trades	1		55,650.0	1,619.42
Building Trades	1		49,283.50	1,413.15
C.I.E.	3	8,713.43	26,140.29	760.68
Clothing Technology	1		16,798.13	488.83
Commercial Foods	1		16,798.13	488.83
Cosmetology	2	14,896.64	29,793.27	866.98
Distributive Ed.	2	9,840.46	19,680.91	572.71
Drafting	1		19,908.0	579.32
Electrical Trades	1		38,920.0	1,132.57
Health Occupations	1		15,336.62	446.29
Machine Trades	1		44,240.0	1,287.38
Office Occupations	6	10,556.86	63,341.13	1,843.23
Printing Trades	1		49,700.0	1,446.27

* $.0291 per cu. ft.

Summary Sheet
Comprehensive High School
1974-75 School Year

	Cost	ADE	Per Pupil Cost
District Level	$1,701,034.07	4690	$362.69
Building Level	587,647.30	1052	558.60
Program Level			
Art	31,034.89	175	177.34
Distributive Ed.	16,231.53	91	178.37
English	108,032.85	1084	99.66
Foreign Language	32,740.63	221	148.15
Health Occupations	17,020.21	23	740.01
Physical Education	123,538.79	2116	58.38
Home Economics	19,830.78	104	190.68
Mathematics	47,785.64	442	108.11
Music	38,596.53	190	203.14
Natural Science	65,392.97	425	153.87
Office Occupations	83,738.03	489	171.24
Social Studies	113,977.86	948	120.23
Special Education	11,468.54	15	764.57
Automotive Trades	21,002.58	80	262.53
Building Trades	26,285.05	75	350.47
Clothing Technology	15,649.69	45	347.77
Commercial Foods	23,521.32	42	560.03
C.I.E.	34,437.47	66	521.78
Cosmetology	14,024.85	54	259.72
Drafting	14,395.08	40	359.88
Electrical Trades	16,611.80	38	437.15
Machine Trades	17,462.90	44	396.88
Printing Trades	38,653.14	51	757.90

Summary Sheet
Comprehensive High School
1975-76 School Year

	Cost	ADE	Per Pupil Cost
District Level	$1,409,921.43	4772.7	$295.41
Building Level	609,393.76	1048.9	580.98
Program Level			
Art	30,703.32	204	150.51
Distributive Education	16,007.88	80	200.09
English	120,197.08	1082	111.09
Foreign Language	28,777.41	220	130.81
Health Occupations	12,019.67	25	480.79
Physical Education	118,435.51	2128	55.66
Home Economics	25,398.95	201	126.36
Mathematics	48,376.90	371	130.39
Music	41,893.50	178	235.35
Natural Science	54,133.50	381	142.08
Office Occupations	83,915.11	379	221.41
Social Studies	125,351.94	1066	117.59
Special Education	12,646.08	11	1,149.64
Automotive Trades	18,450.25	70	263.58
Building Trades	16,486.26	61	270.27
Clothing Technology	17,019.08	54	315.17
Commercial Foods	20,638.28	44	469.05
Cosmetology	14,995.17	46	325.98
C.I.E.	22,892.98	46	497.67
Drafting	14,720.24	80	184.00
Electrical Trades	17,749.96	39	455.13
Machine Trades	18,357.00	36	509.92
Printing Trades	25,769.29	32	805.29

EDUCATIONAL GOAL

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the College Preparatory Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
	(2)English	199.32	English	99.66	English	99.66
Jr. Yr.	Math	108.11	Soc. St.	120.23	(2)Soc. St.	240.46
74-75	(2)Soc. St.	240.46	For. Lg.	148.15	Math.	108.11
	Science	153.87	Science	153.87	Science	153.87
			Math.	108.11		
		$760.14		$688.40		$660.48

	P.E.	55.66	P.E.	55.66	P.E.	55.66
	English	111.09	English	111.09	English	111.09
Sr. Yr.	Math.	130.39	For. Lg.	130.81	Soc. St.	117.59
75-76	(2)Soc. St.	235.18	Soc. St.	117.59	Music	235.35
	Home Ec.	126.36	Music	235.35	Wk. Exp.	497.67
			Office Occ.	221.41		
			Art	150.51		
			Math	130.39		
		$658.68		$1,152.81		$1,017.36

	D		E		F	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
	English	99.66	English	99.66	English	99.66
Jr. Yr.	Art	177.34	Science	153.87	(2)Soc. St.	240.46
74.75	Science	153.87	(2)Soc. St.	240.46	Music	203.14
	Soc. St.	120.23	(2)Math.	216.22	For. Lg.	148.15
	Math.	108.11				
		$717.59		$768.59		$749.79

College Preparatory Curriculum (Continued)

	P.E.	55.66	P.E.	55.66	P.E.	55.66
Sr. Yr.	English	111.09	English	111.09	(5) Music	1,176.75
75-76 (3)	Soc. St.	352.77	Science	142.08	English	111.09
	Home Ec.	126.36	Math.	130.39	Soc. St.	117.59
	Science	142.08	For. Lg.	130.81		
			Soc. St.	117.59		
		$787.96		$687.62		$1,461.09

	1974-75	1975-76	Total	Average
A	760.14	658.68	1,418.82	709.41
B	688.40	1,152.81	1,841.21	920.60
C	660.48	1,017.36	1,677.84	838.92
D	717.59	787.96	1,505.55	752.78
E	768.59	687.62	1,456.21	728.11
F	749.79	1,440.04	2,189.83	1,094.92
Total	$4,344.99	$5,744.47	$10,089.46	5,044.74
Average	724.17	957.41	1,681.57	840.79

Per pupil cost one year	$840.79
Per pupil cost two years	$1,681.57

EDUCATIONAL GOAL
Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the General Education Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
	(2)English	199.32	English	99.66	(2)English	199.32
Jr. Yr.	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
74-75	Math.	108.11	Home Ec.	190.68	Art	177.34
	Home Ec.	190.68	Comm. Fds.	560.03		
	Science	153.87				
		$830.59		$1,028.98		$555.27
	P.E.	55.66	P.E.	55.66	P.E.	55.66
	Math.	130.39	English	111.09	English	111.09
	(2)English	222.18	Math.	130.39	Art	150.51
Sr. Yr.	Soc. St.	117.59	For. Lg.	130.81	CIE*	663.56
75-76	Clothing T.	315.17	Home Ec.	126.36	(1⅓)	
			Office Occ.	221.41		
			Art	150.51		
		$840.99		$926.23		$980.82

* 1 1/3 represents one ICE related class in addition to standard CIE

	1974-75	1975-76	Total	Average
A	830.59	840.99	1,671.58	835.79
B	1,028.98	926.23	1,955.21	977.61
C	555.27	980.82	1,536.09	768.05
Total	$2,414.84	$2,748.04	$5,162.88	$2,581.45
Average	804.95	916.01	1,720.96	860.48

Per pupil cost one year	$860.48
Per pupil cost two years	$1,720.96

EDUCATIONAL GOAL

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Automotive Trades Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
	English	99.66	English	99.66	English	99.66
Jr. Yr.	Home Ec.	190.68	Soc. St.	120.23	Soc. St.	120.23
74-75	Soc. St.	120.23	Auto Trades	262.53	Art	177.34
	Auto Trades	262.53			Auto Trades	262.53
		$731.48		$540.80		$718.14
	P.E.	55.66	P.E.	55.66	P.E.	55.66
	English	111.09	English	111.09	English	111.09
Sr. Yr.	Music	235.35	Auto Trades	263.58(2)	Art	301.02
75-76	Auto Trades	263.58			Auto Trades	263.58
		$665.68		$430.33		$631.35

	1974-75	1975-76	Total	Average
A	731.48	665.68	1,397.16	698.58
B	540.80	430.33	971.13	485.56
C	718.14	631.35	1,349.49	674.75
Total	$1,990.42	$1,727.36	$3,717.78	$1,858.89
Average	663.47	575.78	1,239.26	619.63

Per pupil cost one year	$619.63
Per pupil cost two years	$1,239.26

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Building Trades Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
Jr. Yr.	English	99.66	English	99.66	English	99.66
74-75	Soc. St.	120.23	Soc. St.	120.33	Soc. St.	120.23
	Bldg Trades	350.47	Bldg Trades	350.47	Bldg Trades	350.47
		$628.74		$628.74		$628.74
	P.E.	55.66	(2)P.E.	111.32	P.E.	55.66
Sr. Yr.	English	111.09	C.I.E.	497.67	English	111.09
75-76	Art	150.51	English	111.09	C.I.E.	497.67
	Soc. St.	117.59	Bldg Trades	270.27	Bldg Trades	270.27
	Bldg Trades	270.27				
		$705.12		$990.35		$934.69

	1974-75	1975-76	Total	Average
A	628.74	705.12	1,333.86	666.93
B	628.74	990.35	1,619.09	809.55
C	628.74	934.69	1,563.43	781.72
Total	$1,886.22	$2,630.16	$4,516.38	$2,258.20
Average	628.74	876.72	1,505.46	752.73

Per pupil cost one year	$752.73
Per pupil cost two years	$1,505.46

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Clothing Technology Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
Jr. Yr.	English	99.66	English	99.66	English	99.66
74-75	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
	Clothing T.	347.77	Clothing T.	347.77	Clothing T.	347.77
		$626.04		$626.04		$626.04
	P.E.	55.66	P.E.	55.66	P.E.	55.66
Sr. Yr.	English	111.09	English	111.09	(2)English	222.18
75-76	Soc. St.	117.59	Drafting	184.00	Art	150.51
	Home Ec.	126.36	C.I.E.	497.67	Clothing T.	315.17
	Clothing T.	315.17	Clothing T.	315.17		
		$725.87		$1,163.59		$743.52

	1974-75	1975-76	Total	Average
A	626.04	725.87	1,351.91	675.96
B	626.04	1,163.59	1,789.63	894.82
C	626.04	743.52	1,369.56	684.78
Total	$1,878.12	$2,632.98	$4,511.10	$2,255.55
Average	626.04	877.66	1,503.70	751.85

Per pupil cost one year	$751.85
Per pupil cost two years	$1,503.70

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Commercial Foods Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
Jr. Yr.	English	99.66	English	99.66	English	99.66
74-75	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
	Clothing T.	347.77	For. Lg.	148.15	Comm. Fds.	560.03
	Comm. Fds.	560.03	Comm. Fds.	560.03		
		$1,186.07		$986.45		$838.30

	A		B		C	
	P.E.	55.66	P.E.	55.66	P.E.	55.66
Sr. Yr.	English	111.09	English	111.09	English	111.09
75-76	Home Ec.	126.36	Comm. Fds.	469.05	Comm. Fds.	469.05
	Comm. Fds.	469.05				
		$762.16		$635.80		$635.80

	1974-75	1975-76	Total	Average
A	1,186.07	762.16	1,948.23	974.12
B	986.45	635.80	1,622.25	811.13
C	838.30	635.80	1,474.10	737.05
Total	$3,010.82	$2,033.76	$5,044.58	$2,522.30
Average	1,003.61	677.92	1,681.53	840.77

Per pupil cost one year	$840.77
Per pupil cost two years	$1,681.53

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the C.I.E. Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
	English	99.66	English	99.66	English	99.66
Jr. Yr.	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
74-75	Drafting	359.88	Mach. Tr.	396.88	Drafting	359.88
	Auto Trades	262.53			Bldg Trades	350.47
		$900.68		$675.15		$988.62
Sr. Yr.	P.E.	55.66	P.E.	55.66	P.E.	55.66
75-76	English	111.09	English	111.09	English	111.09
	(1⅓)CIE*	663.56	Drafting	184.00	CIE*	663.56
			(1⅓)CIE*	663.56	(1⅓)	
		$830.31		$1,014.31		$830.31

*1 1/3 represents one CIE related class in addition to standard CIE.

	1974-75	1975-76	Total	Average
A	900.68	830.31	1,730.99	865.50
B	675.15	1,014.31	1,689.46	844.78
C	988.62	830.31	1,818.93	909.47
Total	$2,564.45	$2,674.93	$5,239.38	$2,619.75
Average	854.82	891.68	1,746.50	873.25

Per pupil cost one year	$873.25
Per pupil cost two years	$1,746.50

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Cosmetology Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
Jr. Yr.	English	99.66	English	99.66	English	99.66
74-75	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
	Home Ec.	190.68	Home Ec.	190.68	(1⅓) Cosmet.*	326.29
	Cosmet.	259.72	Cosmet.	259.72		
		$728.67		$728.67		$604.56
	P.E.	55.66	P.E.	55.66	P.E.	55.66
Sr. Yr.	English	111.09	(2)English	111.09	English	111.09
75-76	Office Occ.	221.41	Soc. St.	117.59	Cosmet.	325.98
	Cosmet.	325.98	Cosmet.	325.98		
		$714.14		$610.32		$492.73

* 1 1/3 represents one cosmetic health class in addition to standard cosmetology course

	1974-75	1975-76	Total	Average
A	728.67	714.14	1,442.81	721.41
B	728.67	610.32	1,338.99	669.50
C	604.56	492.73	1,097.29	548.65
Total	$2,061.90	$1,817.19	$3,879.09	$1,939.56
Average	687.30	605.73	1,293.03	646.52

Per pupil cost one year	$646.52
Per pupil cost two years	$1,293.03

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Distributive Education Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
	English	99.66	English	99.66	English	99.66
Jr. Yr.	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
74-75	Science	153.87	D.E.	366.74	D.E.	178.37
	Home Ec.	190.68	Office Occ.	171.24		
	D.E.	178.37				
		$801.19		$816.25		$456.64
	P.E.	55.66	P.E.	55.66	P.E.	55.66
Sr. Yr.	English	111.09	English	111.09	English	111.09
75-76	(1⅓)D.E.*	283.39	Office Occ.	221.41	Soc. St.	117.59
			(1⅓)D.E.*	283.39	D.E.* (1⅓)	283.39
		$450.14		$671.55		$567.73

* 1 1/3 represents one D.E. in school class in addition to regular D.E. work experience

	1974-75	1975-76	Total	Average
A	801.19	450.14	1,251.33	625.67
B	816.25	671.55	1,487.80	743.90
C	456.64	567.73	1,024.37	512.19
Total	$2,074.08	$1,689.42	$3,763.50	$1,881.76
Average	691.36	563.14	1,254.50	627.25

Per pupil cost one year	$627.25
Per pupil cost two years	$1,254.50

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Drafting Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
Jr. Yr.	English	99.66	English	99.66	English	99.66
74-75	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
	Math.	108.11	CIE	521.78	Drafting	359.88
	Drafting	359.88	Drafting	359.88		
		$746.26		$1,159.93		$638.15
	P.E.	55.66	P.E.	55.66	P.E.	55.66
Sr. Yr.	English	111.09	English	111.09	English	111.09
75-76	Drafting	184.00	CIE*	663.56	Home Ec.	126.36
			(1⅓)		Soc. St.	117.59
					Drafting	184.00
		$350.75		$830.31		$594.70

1 1/3 represents one CIE related class in addition to standard CIE

	1974-75	1975-76	Total	Average
A	746.26	350.75	1,097.01	548.51
B	1,159.93	830.31	1,990.24	995.12
C	638.15	594.70	1,232.85	616.43
Total	$2,544.34	$1,775.76	$4,320.10	$2,160.06
Average	848.11	591.92	1,440.03	720.02

Per pupil cost one year	$720.02
Per pupil cost two years	$1,440.03

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Electrical Trades Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
Jr. Yr.	English	99.66	English	99.66	English	99.66
74-75	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
	Elec. Tr.	437.15	Elec. Tr.	437.15	Math.	108.11
					Elec. Tr.	437.15
		$715.42		$715.42		$823.53
	P.E.	55.66	P.E.	55.66	P.E.	55.66
Sr. Yr.	English	111.09	English	111.09	English	111.09
75-76	Soc. St.	117.59	Drafting	184.00	CIE	497.67
	Music	231.14	CIE	497.67	Elec. Tr.	455.13
	Elec. Tr.	455.13	Elec. Tr.	455.13		
		$970.61		$1,303.55		$1,119.55

	1974-75	1975-76	Total	Average
A	715.42	970.61	1,686.03	843.02
B	715.42	1,303.55	2,018.97	1,009.49
C	823.53	1,119.55	1,943.08	971.54
Total	$2,254.37	$3,393.71	$5,648.08	$2,824.05
Average	751.50	1,131.24	1,882.69	941.35

Per pupil cost one year	$941.35
Per pupil cost two years	$1,882.69

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Health Occupations Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
Jr. Yr.	English	99.66	English	99.66	English	99.66
74-75	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
	Art	177.34	Math.	108.11	Office Occ.	171.24
	(2)Office Occ.	342.48	Office Occ.	171.24		
		$798.09		$557.62		$449.51
	(2)P.E.	55.66	P.E.	55.66	P.E.	55.66
Sr. Yr.	English	111.09	English	111.09	English	111.09
75-76	Soc. St.	117.59	Health Occ.	480.79	Soc. St.	117.59
	Health Occ.	480.79			Health Occ.	480.79
		$765.13		$647.54		$765.13

	1974-75	1975-76	Total	Average
A	798.09	765.13	1,563.22	781.61
B	557.62	647.54	1,205.16	602.58
C	449.51	765.13	1,214.64	607.32
Total	$1,805.22	$2,177.80	$3,983.02	$1,991.51
Average	601.74	725.93	1,327.67	663.84

Per pupil cost one year	$663.84
Per pupil cost two years	$1,327.67

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Machine Trades Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
	(2)English	199.32	English	99.66	English	199.66
Jr. Yr.	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
74-75	Mach. Tr.	396.88	Home Ec.	190.68	Mach. Tr.	396.88
			Mach. Tr.	396.88		
		$774.81		$865.83		$774.81
	P.E.	55.66	P.E.	55.66	P.E.	55.66
Sr. Yr.	English	111.09	English	111.09	English	111.09
75-76	Mach. Tr.	509.92	Drafting	184.00	Soc. St.	117.59
			Mach. Tr.	509.92	Mach. Tr.	509.92
		$676.67		$860.67		$794.26

	1974-75	1975-76	Total	Average
A	774.81	676.67	1,451.48	725.74
B	865.83	860.67	1,726.50	863.25
C	774.81	794.26	1,569.07	784.54
Total	$2,415.45	$2,331.60	$4,747.05	$2,373.53
Average	805.15	777.20	1,582.35	791.18

Per pupil cost one year	$791.18
Per pupil cost two years	$1,582.35

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Office Occupations Curriculum (Comprehensive High School)

	A		B		C	
Sr. Yr. 74-75	P.E.	58.38	P.E.	58.38	P.E.	58.38
	English	99.66	English	99.66	English	99.66
	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
	Office Occ.	171.24	Office Occ.	171.24	Office Occ.	171.24
		$449.51		$449.51		$449.51
Sr. Yr. 75-76	P.E.	55.66	P.E.	55.66	P.E.	55.66
	English	111.09	English	111.09	(2) English	222.18
	Soc. St.	117.59	Math.	130.39	Math.	130.39
	Art	150.51	Office Occ.	221.41	Office Occ.	221.41
	Office Occ.	221.41				
		$656.26		$518.55		$629.64

	1974-75	1975-76	Total	Average
A	449.51	656.26	1,105.77	552.89
B	449.51	518.55	968.06	484.03
C	449.51	629.64	1,079.15	539.58
Total	$1,348.53	$1,804.45	$3,152.98	$1,576.50
Average	449.51	601.48	1,050.99	525.50

Per pupil cost one year	$525.50
Per pupil cost two years	$1,050.99

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Printing Trades Curriculum (Comprehensive High School)

	A		B		C	
	P.E.	58.38	P.E.	58.38	P.E.	58.38
	(2)English	199.32	English	99.66	English	99.66
Jr. Yr.	Soc. St.	120.23	Soc. St.	120.23	Soc. St.	120.23
74-75	Print. Tr.	757.90	Drafting	359.88	CIE	521.78
			Print. Tr.	757.90	Print. Tr.	757.90
		$1,135.83		$1,396.05		$1,557.95
	P.E.	55.66	P.E.	55.66	P.E.	55.66
	English	111.09	English	111.09	English	111.09
Sr. Yr.	Soc. St.	117.59	Soc. St.	117.59	Soc. St.	117.59
75-76	Print. Tr.	805.29	Art	150.51	Drafting	184.00
			Print. Tr.	805.29	CIE* (1½)	663.56
		$1,089.63		$1,240.14		$1,131.90

1 1/3 represents one CIE related class and standard CIE

	1974-75	1975-76	Total	Average
A	1,135.83	1,089.63	2,225.46	1,112.73
B	1,396.05	1,240.14	2,636.19	1,318.10
C	1,557.95	1,131.90	2,689.85	1,344.93
Total	$4,089.83	$3,461.67	$7,551.50	$3,775.76
Average	1,363.28	1,153.89	2,517.17	1,258.59

Per pupil cost one year	$1,258.59
Per pupil cost two years	$2,517.17

Average Per Pupil Cost Based on Randomly Selected Student Schedules of Those Enrolled in the Vocational Curricula (Operating Expenditures Only)

	One Year	Two Year
Automotive Trades	619.26	1,239.26
Building Trades	752.73	1,505.46
Clothing Technology	751.85	1,503.70
Commercial Foods	840.77	1,681.53
C.I.E.	873.25	1,746.50
Cosmetology	646.52	1,293.03
Distributive Eduation	627.25	1,254.50
Drafting	720.02	1,440.03
Electrical Trades	941.35	1,882.69
Health Occupations	663.84	1,327.67
Machine Trades	791.18	1,582.35
Office Occupations	525.50	1,050.99
Printing Trades	1,258.59	2,517.17
Total	$10,012.11	$20,024.88
Average	$ 770.14	1,540.27

TOTAL COST

Summary of Expenditures 1974-76

District	74-75	$362.69	$362.69	$362.69
	75-76	295.41	295.41	295.41
Building	74-75	$558.60	$558.60	$558.60
	75-76	580.98	580.98	580.98
College Prep.		1,681.57		
General Educ.			1,720.96	
Vocational Educ.				1,540.27
Cost Per Pupil		$3,479.25	$3,518.64	$3,337.95

Per pupil cost for College Preparation Two Years	$3,479.25
Per pupil cost for General Education Two Years	$3,518.64
Per pupil cost for Vocational Education Two Years	$3,337.95

Ratios

Vocational Educ./College Prep. $3,337.95/$3,479.25 = 1/1.04772

Vocational Educ./General Educ. $3,337.95/$3,518.64 = 1/1.05413

APPENDIX G

FULL TIME
AREA VOCATIONAL TECHNICAL SCHOOL

COST DATA
FULL TIME AREA VOCATIONAL TECHNICAL SCHOOL
1973-74 SCHOOL YEAR

District Level

110B	Salary: Board Secretary	$ 1,200.00
110C	Salary: Custodian of School Monies	2,532.00
110F	Salary: Superintendent's Office	132,279.00
110I	Salary: Business Manager's Office	52,566.00
120A	Audit	4,700.00
120B	Legal Fees	4,525.00
120C	Arch. & Eng. Fee	(None)
120D	Other Contractual Services	4,206.08
130F	Adm.: Office Supplies	10,727.00
130N	Miscellaneous Expenses	9,311.07
130N-1	Travel	3,238.74
J212	Sal.: Superv. of Instr.	35,433.00
J213	Sal.: Teachers of Mobile Units	39,650.00
J215B	Sal.: Secr. of Superv.	
J240	Supplies of Mobile Units	4,170.88
J250B	Travel of Mobile Units	307.64
J250B	Travel of Superv.	(None)
J250C	Other Instr. Expense	20.00
J410A-1	Fees: Physicians	4,250.00
J410A-3	Sal.: School Nurse	(Building Level)
J420A	Supplies (Health Services)	(Building Level)
J420B	Travel (Health Services)	(Building Level)
J220	Textbooks Mobile Units	63.31
J520	Field Trips (Pupil Trans.)	(Building Level)
J610	Sal Custodians	(Building Level)
J620	Contracted Services	(Building Level)
J630 & 640	*Heat & Water, Gas, Elect.	2,831.99
J640	Utility (Telephone Only)	4,380.75
J710	Sal. (Maintenance)	27,100.00
J720	Contracted Services (Maint.)	(Building Level)
J730A	Replacement of Equip.	95.40
J730C	New Equipment	679.95
J740	Other Expense	(Building Level)
J810A	Bd. Share: State Retire. Fund	33,394.04
J810B	Bd. Share: Social Security	24,533.13
J820A	Property Ins.	17,763.90
J820B	Employees Ins.	91,011.71
J820C	Liability Ins.	5,672.00
J820D	Fidelity Bonds	1,072.00
J820E	Judgments	

*Prorated for 93,087 cu. ft. @ $.0304 per cu. ft.

District Level (Continued) 1973-74

J930	Expenses for Cafeteria (Food Services)	(Building Level)
J1010	Sal.: Student Body Activities	(Building Level)
J1020	Other Expenses: Student Body Activities	(Building Level)
L1220	Site: (Capital Outlay)	(Building Level)
L1230	Building: (Capital Outlay)	(Building Level)
J1920B	Refunds (Abatement)	5,144.99
	Bond Issues (3): Principal	220,000.00
	Bond Issues (3): Interest	108,710.00
Total		$851,589.58

ADE = 2,013

Per Pupil Cost $423.04

Vocational
Building Level

J211	Salaries: Principals	$42,540.00
J212	Salaries: Supervisors	(District Level)
J213	Salaries: Teachers	(Program Level)
J214	Salaries: Librarian	11,700.00
J214	Salaries: Guidance Counselors	52,764.00
J215A	Salaries: Secr. & Clerks-Principal's Office	29,539.00
J215B	Salaries: Secr. Supervisors	
J215C	Salaries: Secr. of Guidance Counselors	13,408.00
J220	Textbooks (Library & Guidance)	156.48
J230	Library Materials	17,823.90
J230-1	ESEA (Instruction)	322.43
J240	Teaching Supplies	(Program Level)
J250A	Miscellaneous Supplies	4,332.41
J250B	Travel	176.65
J250C	Other Expense	2,318,31
J410A-1	Fees: Physicians	(District Level)
J410A-3	Salaries: School Nurse	10,825.00
J420A	Supplies (Health Services)	937.06
J420B	Travel (Health Services)	(None)
J520C	Field Trips (Pupil Trans.)	935.40
J610	Salaries: Custodians	52,003.00
J620	Contracted Services	10,692.47
J630 & 640*	Heat & Water, Gas, Elect.	27,695.24
J640	Utility (Telephone)	3,917.46
J650	Supplies	6,347.00
J660	Other Expense	1,343.82
J710	Salaries: Maintenance	37,575.00
J720	Contracted Services	15,096.06
J730A	Replacement of Equipment	1,121.97
J730C	New Equipment	4,327.44
J740	Other Expense	12,953.99
J930	Food Services	1,413.17
J1010	Salaries: Student Body Activities	6,479.00
J1020	Other Expenses	5,216.05

*Prorated for 910,339 cu. ft. @ $.0304 per cu. ft.

Building Level (Continued)

Capital Outlay*

L1220	Site	$50,068.90
L1230	Building	26,190.00
J1920B	Refunds (Abatements)	408.10
Total		$450,627.31

ADE = 962.2

Per Pupil Cost $468.33

*Any costs labeled capital outlay in this study were for the improvement of existing facilities or site.

Program Level

Air Conditioning & Refrigeration

J2131	Salaries of Teachers	$14,050.00
J240	Supplies (Instr.)	8,272.46
J220	Textbooks	1,157.13
J730	Equipment (New)	1,638.25
	Equipment (Replacement)	475.90
J630 & 640	Heat & Water, Gas, Elect.	1,664.75
Total		$27,258.49

ADE = 58

Per Pupil Cost $469.97

Arch. Drafting

J213	Salaries of Teachers	$12,425.00
J240	Supplies (Instr.)	1,676.99
J220	Textbooks	198.52
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	633.41
Total		$14,933.92

ADE = 40

Per Pupil Cost $373.35

Auto Body

J213	Salaries of Teachers	$11,575.00
J240	Supplies (Instr.)	4,907.19
J220	Texrbooks	95.00
J730	Equipment	2,041.50
	Equipment (Replacement)	610.40
J630 & 640	Heat & Water, Gas, Elect.	2,897.79
Total		$22,126.88

ADE = 54

Per Pupil Cost $409.76

Program Level (Continued)

Auto Mechanics

J213	Salaries of Teachers	$12,425.00
J240	Supplies (Instr.)	3,163.76
J220	Textbooks	
J730	Equipment	
	Equipment (Replacement)	321.29
J630 & 640	Heat & Water, Gas, Elect.	2,893.23
Total		$18,803.28

ADE = 59

Per Pupil Cost $318.70

Baking

J213	Salaries of Teachers	$10,100.00
J240	Supplies (Instr.)	10,858.98
J220	Textbooks	58.32
J730	Equipment	8,541.21
J630 & 640	Heat & Water, Gas, Elect.	1,400.52
Total		$30,959.03

ADE = 53

Per Pupil Cost $584.13

Beauty Culture

J213	Salaries (2 teachers)	$25,450.00
J240	Supplies (Instr.)	10,049.25
J220	Textbooks	1,243.83
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	1,550.45
Total		$38,293.53

ADE = 82

Per Pupil Cost $466.99

Program Level (Continued)

Carpentry

J213	Salaries of Teachers	$12,825.00
J240	Supplies (Instr.)	3,235.54
J220	Textbooks	
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	1,588.08
Total		$17,648.62

ADE = 57

Per Pupil Cost $309.63

Commercial Art

J213	Salaries of Teachers	$14,050.00
J240	Supplies (Instr.)	2,703.50
J220	Textbooks	
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	480.23
Total		$17,233.73

ADE = 49

Per Pupil Cost $351.71

Commercial Foods

J213	Salaries of Teachers	$12,675.00
J240	Supplies (Instr.)	31,502.51
J220	Textbooks	343.25
J730	Equipment	400.00
J630 & 640	Heat & Water, Gas, Elect.	2,054.01
Total		$46,974.77

ADE = 55

Per Pupil Cost $854.09

Program Level (Continued)

Electronics

J213	Salaries of Teachers	$14,550.00
J240	Supplies (Instr.)	3,593.34
J220	Textbooks	289.08
J730	Equipment	1,436.71
J630 & 640	Heat & Water, Gas, Elect.	1,013.09
Total		$20,882.22

ADE = 53

Per Pupil Cost $394.00

Electrical Trades

J213	Salaries (2 teachers)	$29,400.00
J240	Supplies (Instr.)	5,214.68
J220	Textbooks	434.58
J730	Equipment	839.36
		1,021.00
J630 & 640	Heat & Water, Gas, Elect.	1,782.48
Total		$38,692.10

ADE = 88

Per Pupil Cost $439.68

Fashion Design

J213	Salaries of Teachers	$15,050.00
J240	Supplies (Instr.)	2,223.70
J220	Textbooks	
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	521.39
Total		$17,795.09

ADE = 47

Per Pupil Cost $378.62

Program Level (Continued)

Machine Shop

J213	Salaries of Teachers	$27,425.00
J240	Supplies (Instr.)	17,011.20
J220	Textbooks	325.16
J730	Equipment	784.00
	Equipment (Replacement)	194.45
J630 & 640	Heat & Water, Gas, Elect.	4,187.88
Total		$49,927.69

ADE = 90

Per Pupil Cost $554.75

Horticulture

J213	Salaries of Teachers	$13,425.00
J240	Supplies (Instr.)	4,970.14
J220	Textbooks	1,867.97
J730	Equipment	913.76
J630 & 640	Heat & Water, Gas, Elect.	2,024.19
Total		$23,201.06

ADE = 30

Per Pupil Cost $773.37

Practical Nursing

J213	Salaries of Teachers	$11,575.00
J240	Supplies (Instr.)	115.52
J220	Textbooks	63.90
J730	Equipment (Replacement)	108.00
J730	Equipment (New)	85.32
J630 & 640	Heat & Water, Gas, Elect.	724.86
Total		$12,672.60

ADE = 14

Per Pupil Cost $905.19

Program Level (Continued)

Graphic Arts (Printing)

J213	Salaries of Teachers	$11,975.00
J240	Supplies (Instr.)	7,168.73
J220	Textbooks	
J730	Equipment (New)	18,875.00
J630 & 640	Heat & Water, Gas, Elect.	1,667.49
Total		$39,686.22

ADE = 49

Per Pupil Cost $809.92

Welding

J213	Salaries of Teachers	$14,550.00
J240	Supplies (Instr.)	14,466.20
J220	Textbooks	
J730	Equipment	2,726.30
J630 & 640	Heat & Water, Gas, Elect.	1,976.84
Total		$33,719.34

ADE = 51

Per Pupil Cost $661.16

Related Drafting and Design

J213	Salary	$15,550.00
	Salary	11,325.00
J240	Supplies (Instr.)	1,050.99
J220	Textbooks	674.07
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	759.33
Total		$29,359.39

ADE = 154

Per Pupil Cost $190.65

Program Level (Continued)

English

J213	Salaries (7 teachers)	$68,275.00
J240	Supplies (Instr.)	862.00
J220	Textbooks	482.92
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	1,837.58
Total		$71,457.50

ADE = 920

Per Pupil Cost $77.67

Home Economics (Non Vocational)

J213	Salaries of Teachers	$ 9,750.00
J240	Supplies (Instr.)	2,119.27
J220	Textbooks	
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	862.07
Total		$12,731.34

ADE = 82

Per Pupil Cost $155.26

Mathematics

J213	Salaries of Teachers	$15,050.00
		14,800.00
		15,550.00
		9,000.00
		12,475.00
J240	Supplies (Instr.)	113.72
J220	Textbooks	254.11
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	1,062.19
Total		$68,305.02

ADE = 593

Per Pupil Cost $115.19

Program Level (Continued)

Music

J213	Salaries of Teachers	$13,925.00
J240	Supplies (Instr.)	307.89
J220	Textbooks	
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	495.96
Total		$14,728.85

ADE = 139

Per Pupil Cost $105.96

Health/Physical Education/Driver Education

J213	Salaries of Teachers		$57,200.00
	½ year	4,700.00	
		9,750.00	
		11,325.00	
		10,100.00	
		11,575.00	
		9,750.00	
J240	Supplies (Instr.)		1,416.97
J220	Textbooks		556.25
J730	Equipment		
J630 & 640	Heat & Water, Gas, Elect.		9,769.19
Total			$68,942.41

ADE = 793

Per Pupil Cost $86.94

Related Art

J213	Salaries of Teachers	$ 6,662.50
J240	Supplies (Instr.)	933.73
J220	Textbooks	
J730	Equipment	
J630 & 640	Heat & Water, Gas, Elect.	450.11
Total		$ 8,046.34

ADE = 62

Per Pupil Cost $129.78

Program Level (Continued)

Science (Biology, Physics, Chemistry)

J213	Salaries of Teachers		$65,025.00
		12,825.00	
		12,425.00	
		13,525.00	
		13,425.00	
		12,825.00	
J240	Supplies (Instr.)		2,707.54
J220	Textbooks		2,953.53
J730	Equipment		2,572.90
J730A	Equipment (Replacement)		206.00
J630 & 640	Heat & Water, Gas, Elect.		2,307.10
Total			$75,772.07

ADE = 583

Per Pupil Cost $129.97

Social Studies (History)

J213	Salaries of Teachers		$42,375.00
		4,700.00	
		10,450.00	
		14,550.00	
		12,675.00	
J240	Supplies (Instr.)		495.00
J220	Textbooks		1,415.63
J730	Equipment		
J630 & 640	Heat & Water, Gas, Elect.		1,078.25
Total			$45,363.88

ADE = 472

Per Pupil Cost $96.11

Special Needs

Program not run this year.

COST DATA
FULL TIME AREA VOCATIONAL TECHNICAL SCHOOL
1974-75 SCHOOL YEAR

District Level

110B	Salary: Board Secretary	$ 1,200.00
110C	Salary: Custodian of School Monies	2,700.00
110F	Salaries: Superintendent's Office	86,735.78
110I	Salaries: Business Manager's Office	56,520.00
120A	Audit	4,700.00
120B	Legal Fees	5,532.50
120C	Arch. and Eng. Fees	222.22
120D	Other Contractual Services	6,406.21
130F	Office Supplies	11,239.51
130N	Miscellaneous Expenses	15,169.48
130N-1	Travel	2,975.19
212	Sal. of Supervisors (4)	85,126.00
213	Sal. of Instr. of Mobile Units (4)	51,250.00
215B	Salaries: Secr. Superv.	7,780.00
240	Mobile Units (Instr. Supplies)	3,491.83
250B	Instructional Travel of Supervisors (4)	1,950.61
250B	Instructional Travel of Mobile Units (4)	501.59
410A-1	Fees: Physicians	4,725.00
410A-3	Salaries: School Nurse	(Building Level)
420A	Supplies (Health Services)	(Building Level)
420B	Travel (Health Services)	(Building Level)
520	Field Trips (Pupil Transportation)	(Building Level)
610	Salaries: Custodians	(Building Level)
620	Contracted Services	(Building Level)
630 & 640*	Heat & Water, Gas, Elect.	3,037.80
J640	Utility (Telephone Only)	4,176.28
J710	Salaries: Maintenance	27,100.00
J720**	Contracted Services (Maint.)	922.28
J730A	Replacement of Equip.	7,952.00
J730C	New Equipment	18,983.15
J740	Other Expense	(Building Level)

*Prorated for 93,087 cu. ft. @ $.0326 per cu. ft.
**See Building Level also.

District Level (Continued)

Fixed Charges

J810A	Bd. Share: State Retire. Fund	37,482.94
J810B	Bd. Share: Social Security	27,752.98
J820A	Property Ins.	33,331.52
J820B	Employees Ins.	109,624.51
J820C	Liability Ins.	25,022.00
J820D	Fidelity Bonds	299.00
J820E	Judgments	(None)

Food Services

J930	Expenses for Cafeteria	37,527.61

Student Body Activities

J1010	Salaries	(Building Level)
J1020	Other Expenses	(Building Level)

Capital Outlay

L1220	Site	(Building Level)
L1230	Building	(Building Level)
J1920B	Refunds (Abatement)	(Building Level)
	Bond Issues (3): Principal	220,000.00
	Bond Issues (3): Interest	99,840.00
Total		$1,001,277.99

ADE = 2066.3

Per Pupil Cost $484.57

Vocational Building Level

J211	Salaries: Principals	$45,792.00
J212	Salaries: Supervisors	(District Level)
J213	Salaries: Teachers	(Program Level)
J214A	Salaries: Librarian	12,700.00
J214B	Salaries: Guidance Counselors	56,423.00
J215A	Salaries: Sec. & Clerks - Principal's Office	31,062.00
J215B	Salaries: Secr. Supervisors	(District Level)
J215C	Salaries: Secr. of Guidance	7,980.00
J220	Textbooks (C.I.E.)	165.00
J230	Library Materials	17,673.39
J230-1	ESEA-Title II (Instruction)	322.43
J240	Teaching Supplies	(Program Level)
J250A	Miscellaneous Supplies	7,450.22
J250B	Travel	1,008.46
J250C	Other Expense	1,694.24

Health Services

J410A-3	Salaries: School Nurse	10,800.00
J420A	Supplies	824.69
J420B	Travel	(None)

Pupil Transportation

J520C	Field Trips	2,767.00

Operation of Plant

J610	Salaries: Custodians	68,925.00
J620	Contracted Services	11,000.77
J630 & 640*	Heat & Water, Gas, Elect., Sewage	29,708.00
J640	Utility (Telephone Only)	4,107.08
J650	Supplies (Operation of Plant)	7,050.03
J660	Other Expense (Operation of Plant)	1,394.08

*Prorated for 910,339 cu. ft. @ $.0326 per cu. ft.

Vocational Building Level (Continued)

Maintenance of Plant

J710	Salaries (Maint. Mechanics)	$30,304.00
J720	Contracted Services	17,266.32
J730A	Replacement of Equipment	601.20
J730C	New Equipment	10,177.17
J740	Other Expense	18,053.34

Student Body Activities

J1010	Salaries	6,675.00
J1020	Other Expenses	8,767.54

Capital Outlay

L1220	Site	865.00
L1230	Building	33,216.35

Food Services

J930	Expenses for Cafeteria	681.25
J1920B	Refunds (Abatement)	1,300.00
Total		$446,754.56

ADE = 989.3

Per Pupil Cost $451.59

Full Time AVTS

III. Program Level - Volume Calculations

Designation	# Rooms	Sq. Ft.	Height	Volume	Cost*	
					1973-74	1974-75
Vocational Programs						
Air Conditioning & Refrigeration	1	3,648	15	54,720	2,054.01	2,203.29
Architecture	1	1,388	15	20,820	633.41	679.44
Auto Body	1	6,086	15	95,250	1,013.09	1,086.71
Auto Mechanics	1	360	11	95,100	2,897.79	3,108.39
Baking	1	3,069	15	46,035	480.23	515.13
Beauty Culture	2	4,633	11	50,963	862.07	924.72
Carpentry	1	3,480	15	52,200		1,703.50
Commercial Arts	1	1,435	11	15,785	724.86	777.54
Commercial Foods	1	4,501	15	67,515	1,400.52	1,502.31
Dressmaking	1	1,558	11	17,138	1,550.45	1,663.13
Electrical Trades	2	3,906	15	58,590	1,588.08	
Electronics	1	2,220	15	33,300	1,667.49	1,788.67
Home Economics	1	2,576	11	28,336	2,893.23	3,103.49
Horticulture Bldg.		2,555	12	30,669)	2,024.19	2,171.30
Greenhouse		2,870	8 & 4.5'	35,875)		
Machine Shop	2	9,1[illegible]	15	137,655	1,976.84	2,120.56
Practical Nursing	1	2,166	11	23,826	521.39	559.28
Printing	1	3,654	15	54,810	1,782.48	1,912.03
Welding Shop	1	4,332	15	64,980	1,664.75	1,785.73

* Cost is $.030423 per cu. ft. 1973-74 and $.032634 cu. ft. 1974-75.

**Heat for Horticulture building is from its own furnace but electricity is from main building.

Designation	# Rooms	Sq. Ft.	Height	Volume	1973-74	1974-75
Academic Programs						
Art	1	1,345	11	14,795	450.11	482.82
English		5,491	11	60,401	1,837.58	1,971.13
History	4	3,222	11	35,442	1,078.25	1,155.61
Mathematics	4	3,174	11	34,914	1,062.19	1,139.38
Music	1	1,482	11	16,302	495.96	532.00
Physical Ed.				321,112	9,769.19	10,211.73
				312,917		
Health	2	1,490	11			
		745	11			
Gym & Showers		5,900	24			
Related Drawing	2	2,269	11	24,959	759.33	814.51

Full Time AVTS (Continued)

Designation	# Rooms	Sq. Ft.	Height	Volume	Cost*	
					1973-74	1974-75
Academic Programs (Continued)						
Science	5	6,894	11	75,834	2,307.10	2,474.77
Biology	1	1,524	11			
Physics	2	2,685	11			
Chemistry	2	2,685	11			
Special Needs	1	745	11	8,195		267.44

* Cost is $.030423 per cu. ft. 1973-74 and $.032634 cu. ft. 1974-75

Program Level

Air Conditioning & Refrigeration

J213.1	Salaries of Teachers	$15,550.00
J240	Supplies	11,652.27
J220	Textbooks	812.88
J730N	Equipment (New)	2,191.43
J630 & 640	Utility & Heat	1,664.75
J730R	Equipment (Replacement)	139.45
Total		$32,010.78

ADE = 56

Per Pupil Cost $571.62

Architectural Drawing

J220	Textbooks	$ 476.28
J213.1	Salaries of Teachers	12,350.00
J240	Supplies ($2,543.48)	1,450.00
J730N	Equipment (New)	6,722.39
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	679.44
Total		$21,678.11

ADE = 29

Per Pupil Cost $747.52

Auto Body

J220	Textbooks	$ 376.02
J213.1	Salaries of Teachers	10,450.00
J240	Supplies ($12,099.22)	12,099.00
J730N	Equipment (New)	2,565.94
J730R	Equipment (Replacement)	511.66
J630 & 640	Utilities & Heat	3,108.39
Total		$29,111.01

ADE = 53

Per Pupil Cost $549.26

Program Level (Continued)

Auto Mechanics

J220	Textbooks	
J213.1	Salaries of Teachers	$13,450.00
J240	Supplies ($2,977.66)	2,978.00
J730N	Equipment (New)	6,840.51
J730R	Equipment (Replacement)	176.00
J630 & 640	Utilities & Heat	3,103.49
Total		$26,548.00

ADE = 54

Per Pupil Cost $491.63

Baking

J220	Textbooks	
J213.1	Salaries of Teachers	$10,800.00
J240	Supplies ($12,610.86)	12,611.00
J730N	Equipment (New)	
J730R	Equipment (Replacement)	337.18
J630 & 640	Utilities & Heat	1,502.31
Total		$25,250.49

ADE = 55

Per Pupil Cost $459.10

Beauty Culture

J220	Textbooks	$ 983.09
J213.1	Salaries of Teachers (3)	44,000.00
J240	Supplies ($10,676.60)	10,674.00
J730N	Equipment (New)	97.50
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	1,663.13
Total		$57,417.72

ADE = 90

Per Pupil Cost $637.97

Program Level (Continued)

Carpentry

J220	Textbooks	
J213.1	Salaries of Teachers	$13,950.00
J240	Supplies ($6,291.61)	6,292.00
J730N	Equipment (New)	315.00
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	1,703.50
Total		$22,260.50

ADE = 56

Per Pupil Cost $397.51

Commercial Art

J220	Textbooks	$ 100.00
J213.1	Salaries of Teachers	15,550.00
J240	Supplies ($3,339.64)	3,340.00
J730N	Equipment (New)	5,065.25
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	515.13
Total		$24,570.38

ADE = 54

Per Pupil Cost $455.01

Commercial Foods

J220	Textbooks	$ 151.85
J213.1	Salaries of Teachers	13,725.00
J240	Supplies ($28,277.33)	28,277.00
J730N	Equipment (New)	596.40
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	2,203.29
Total		$44,953.54

ADE = 54

Per Pupil Cost $832.47

Program Level (Continued)

Electronics

J220	Textbooks	$ 666.31
J213.1	Salaries of Teachers	15,550.00
J240	Supplies ($5,936.86)	5,937.00
J730N	Equipment (New)	1,538.97
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	1,086.71
Total		$24,778.99

ADE = 35

Per Pupil Cost $707.97

Electrical Trades

J220	Textbooks	$ 483.93
J213.1	Salaries of Teachers (2)	31,400.00
J240	Supplies ($9,211.00)	9,211.00
J730N	Equipment (New)	391.27
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	1,912.03
Total		$43,398.23

ADE = 94

Per Pupil Cost $461.68

Fashion Design

J220	Textbooks	
J213.1	Salaries of Teachers	$16,400.00
J240	Supplies ($3544.17)	2,272.00
J730N	Equipment (New)	
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	559.28
Total		$19,231.28

ADE = 48

Per Pupil Cost $400.65

Program Level (Continued)

Machine Shop

J220	Textbooks	$ 127.54
J213.1	Salaries of Teachers (2)	29,525.00
J240	Supplies ($15,703.68)	15,704.00
J730N	Equipment (New)	911.20
J730R	Equipment (Replacement)	12.26
J630 & 640	Utilities & Heat	4,492.23
Total		$50,772.23

ADE = 97

Per Pupil Cost $523.43

Ornamental Horticulture

J220	Textbooks	$ 497.64
J213.1	Salaries of Teachers	14,550.00
J240	Supplies ($6,234.54)	6,235.00
J730N	Equipment (New)	1,253.19
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	2,171.30
Total		$24,707.13

ADE = 36

Per Pupil Cost $686.31

Practical Nursing

J220	Textbooks	$ 372.46
J213.1	Salaries of Teachers	12,550.00
J240	Supplies ($827.01)	827.00
J730N	Equipment (New)	
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	777.54
Total		$14,527.00

ADE = 15

Per Pupil Cost $968.47

Program Level (Continued)

Graphic Arts (Printing)

J220	Textbooks	
J213.1	Salaries of Teachers	$ 9,750.00
J240	Supplies ($11,168.32)	11,169.00
J730N	Equipment (New)	700.00
J730R	Equipment (Replacement)	
J630 & 640	Utilities & Heat	1,788.67
Total		$23,407.67

ADE = 52

Per Pupil Cost $450.15

Welding

J220	Textbooks	
J213.1	Salaries of Teachers	$15,550.00
J240	Supplies ($16,880.47)	16,880.00
J730N	Equipment (New)	120.10
J730R	Equipment (Replacement)	1,019.70
J630 & 640	Utilities & Heat	2,120.56
Total		$35,690.36

ADE = 57

Per Pupil Cost $626.15

Drafting & Design (Related)

J213.1	Salaries of Teachers (2½)	$27,100.00
J240	Supplies ($545.40)	549.00
J730N	Equipment (New)	1,858.26
J220	Textbooks	399.46
J630 & 640	Utilities & Heat	814.51
J730R	Equipment (Replacement)	
Total		$30,721.23

ADE = 189

Per Pupil Cost $162.55

Program Level (Continued)

English

J213.1	Salaries of Teachers (6)	$71,750.00
J240	Supplies	1,202.32
J730N	Equipment (New)	324.75
J220	Textbooks	4,977.59
J630 & 640	Utilities & Heat	1,971.13
J730R	Equipment (Replacement)	
Total		$80,225.79

ADE = 937

Per Pupil Cost $85.62

Home Economics (Non Vocational)

J213.1	Salaries of Teachers	$10,450.00
J240	Supplies ($3,048.76)	3,049.00
J730N	Equipment (New)	
J220	Textbooks	552.51
J630 & 640	Utilities & Heat	924.72
J730R	Equipment (Replacement)	
Total		$14,976.23

ADE = 86

Per Pupil Cost $174.14

Mathematics

J213.1	Salaries of Teachers (5)	$72,550.00
J240	Supplies	26.71
J730N	Equipment (New)	
J220	Textbooks	799.13
J630 & 640	Utilities & Heat	1,139.38
J730R	Equipment (Replacement)	
Total		$74,515.22

ADE = 605

Per Pupil Cost $123.17

Program Level (Continued)

Music

J213.1	Salaries of Teachers (2 days - $14,725)	$ 5,890.00
J240	Supplies	234.88
J730N	Equipment (New)	
J220	Textbooks	
J630 & 640	Utilities & Heat	532.00
J730R	Equipment (Replacement)	
Total		$ 6,656.88

ADE = 98

Per Pupil Cost $67.93

Physical Education (Gym, Driver Ed., & Health)

J213.1	Salaries of Teachers (7½)	$81,950.00
J240	Supplies ($3,099.86) (Phy. Ed.)	4,000.00
J240	Supplies ($1,363.26) (Driver Ed.)	
J730N	Equipment (New)	162.35
J220	Textbooks	
J630 & 640	Utilities & Heat	10,211.73
J730R	Equipment (Replacement)	
Total		$96,324.08

ADE = 767

Per Pupil Cost $125.59

Related Art

J213.1	Salaries of Teachers	$ 7,250.00
J240	Supplies ($1,311.22)	1,311.00
J730N	Equipment (New)	273.04
J220	Textbooks	491.78
J630 & 640	Utilities & Heat	482.82
J730R	Equipment (Replacement)	225.00
Total		$10,033.64

ADE = 109

Per Pupil Cost $92.05

Program Level (Continued)

Science (Biology, Physics, Chemistry)

J213.1	Salaries of Teachers (5½)	$78,950.00
J240	Supplies ($4,142.46)	4,142.00
J730N	Equipment (New)	1,447.89
J220	Textbooks	1,543.74
J630 & 740	Utilities & Heat	2,474.77
J730R	Equipment (Replacement)	981.39
Total		$89,539.79

ADE = 599

Per Pupil Cost $149.48

Social Studies (History)

J213.1	Salaries of Teachers (3½)	$45,050.00
J240	Supplies ($646.48)	
J730N	Equipment (New)	
J220	Textbooks	2,032.06
J630 & 640	Utilities & Heat	1,156.61
J730R	Equipment (Replacement)	
Total		$48,238.67

ADE = 519

Per Pupil Cost $92.94

Special Needs (Emp. Orient.)

J213	Salaries of Teachers	$ 9,350.00
J240	Supplies	58.50
J630 & 640	Utilities & Heat	267.44
J730N	Equipment (New)	
J220	Textbooks	385.18
J730R	Equipment (Replacement)	
Total		$10,061.12

ADE = 27

Per Pupil Cost $372.63

Vocational Programs	Cost 73-74	Cost 74-75
1. Air Conditioning & Refrigeration	$469.97	$571.62
2. Architectural Drafting	373.35	747.52
3. Auto Body	409.76	549.26
4. Auto Mechanics	318.70	491.63
5. Baking	584.13	459.10
6. Beauty Culture	466.99	637.97
7. Carpentry	309.63	397.51
8. Commercial Art	351.71	455.01
9. Commercial Food	854.09	832.47
10. Electronics	394.00	707.97
11. Electrical Trades	439.68	461.68
12. Fashion Design	378.62	400.65
13. Machine Shop	554.75	523.43
14. Agriculture (Ornamental Horticulture)	773.37	686.31
15. Practical Nursing	905.19	968.47
16. Printing (Graphic Arts)	809.92	450.15
17. Welding	661.16	626.15

Academic Programs		
1. Related Drawing	190.65	162.55
2. English	77.67	85.62
3. Home Economics	155.26	174.14
4. Mathematics	115.19	123.17
5. Music	105.96	67.93
6. Physical Education/Health	86.94	125.59
7. Related Art	129.78	92.05
8. Science	129.97	149.48
9. Social Studies	96.11	92.94
10. Special Needs	None	372.63

Utility 1973-74

		Prorated
District	93,087 cu. ft.	$ 2,831.99
Building	910,339 cu. ft.	27,695.24
Program	1,567,317 cu. ft.	47,682.49
Total	2,570,743 cu. ft.	$78,209.72

Utility Cost = (J630) + (J640 - Telephone)
= (Heat) + (Water, Gas, Electric & Sewage - Telephone)
= ($34,275.03) + ($52,232.82 - $8,298.21)
= ($34,275.03) + ($43,934.61)
= $78,209.64

$$\text{Utility/Cu. Ft.} = \frac{\text{Utility Cost}}{\text{Total Cu. Ft.}} = \frac{\$78{,}209.64}{2{,}570{,}743} = \$.030423$$

Prorated	$78,209.72
Actual	78,209.64
Discrepancy*	$ .08

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*The difference between actual utility costs and prorated costs to the three levels is due to multiplication of decimals.

Utility 1974-75

		Prorated
District	93,087 cu. ft.	3,037.80
Building	910,339 cu. ft.	29,708.00
Program	1,567,317 cu. ft.	51,147.82
Total	2,570,743 cu. ft.	$83,893.62

Utility Cost = (J630) + (J640 - Telephone Cost)
= (Heat) + (Water, Gas, Electric & Sewage - Telephone)
= ($37,236.68) + ($54,939.15 - $8,283.36)
= ($37,236.68) + ($46,655.79)
= $83,892.47

$$\text{Utility/Cu. Ft.} = \frac{\text{Utility Cost}}{\text{Total Cu. Ft.}} = \frac{\$83{,}892.47}{2{,}570{,}743} = \$.032634$$

Prorated	$83,893.62
Actual	83,892.47
Discrepancy*	$ 1.15

*The difference between actual utility costs and prorated costs to the three levels is due to multiplication of decimals.

AIR CONDITIONING AND REFRIGERATION CURRICULUM

Eleventh Grade*

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$469.97
English	5	5	77.67
Health & Physical Education	4	1	86.94
American History	5	5	96.11
Related Geometry	3	3	115.19
Chemistry of Materials	3	3	129.97
Total	40	22	$975.85

Twelfth Grade*

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$571.62
English	5	5	85.62
Health & Physical Education	4	1	125.59
American History	5	5	92.44
Related Drawing	3	1-½	162.55
Applied Mathematics	3	3	123.17
Total	40	20-½	$1,160.99
Per Pupil Cost 2 Yrs.			$2,136.84

*All schedules in this full time AVTS are blocked, i.e., all students in each vocational program option have the same schedule with no electives.

ARCHITECTURAL DRAFTING

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$373.35
English	5	5	77.67
Health & Physical Education	4	1	86.94
American History	5	5	96.11
Geometry	3	3	115.19
Chemistry	3	1-½	129.97
Total	40	20-½	$879.23

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$747.52
English	5	5	85.62
Health & Physical Education	4	1	125.59
American History	5	5	92.44
Strength of Materials	3	3	149.48
Trigonometry	3	3	123.17
Total	40	22	$1,323.82

Per Pupil Cost 2 Yrs. $2,203.05

AUTO BODY REPAIR

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$409.76
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Applied Mathematics	3	3	115.19
Chemistry of Fuels	3	3	129.97
Total	40	22	$915.64

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$549.26
English	5	5	85.62
American History	5	5	92.44
Health & Physical Education	4	1	125.59
Automotive Science	3	3	149.48
Related Drawing	3	1-½	162.55
Total	40	20-½	$1,164.94
Per Pupil Cost 2 Yrs.			$2,080.58

AUTO MECHANICS

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$318.70
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Applied Mathematics	3	3	115.19
Chemistry & Fuels	3	3	129.97
Total	40	22	$824.58

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$491.63
English	5	5	85.62
American History	5	5	92.44
Health & Physical Education	4	1	125.59
Automotive Science	3	3	149.48
Related Drawing	3	1-½	162.55
Total	40	20-½	$1,107.31

Per Pupil Cost 2 Yrs. $1,931.89

BAKING

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$584.13
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Nutrition	3	3	155.26
Related Art	3	1-½	129.78
Total	40	20-½	$1,129.89

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$459.10
English	5	5	85.62
American History	5	5	92.44
Health & Physical Education	4	1	125.59
Applied Chemistry	3	3	149.48
Consumer Education	3	1-½	174.14
Total	40	20-½	$1,086.37
Per Pupil Cost 2 Yrs.			$2,216.26

BEAUTY CULTURE

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$466.99
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Anatomy & Physiology	3	3	129.97
Related Art	3	1-½	129.78
Total	40	20-½	$987.46

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$637.97
English	5	5	85.62
American History	5	5	92.44
Health & Physical Education	4	1	125.59
Applied Chemistry	3	3	149.48
Family Living	3	1-½	174.14
Total	40	20-½	$1,265.24

Per Pupil Cost 2 Yrs. $2,252.70

CARPENTRY

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$309.63
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Applied Mathematics	3	3	115.19
Construction Materials	3	3	129.97
Total	40	22	$815.51

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$397.51
English	5	5	85.62
American History	5	5	92.44
Health & Physical Education	4	1	125.59
Estimating	3	3	123.17
Related Drawing	3	1-½	162.55
Total	40	20-½	$986.88

Per Pupil Cost 2 Yrs. $1,802.39

COMMERCIAL ART

Eleventh Grade

Subjects	Periods	(1973-74)
Shop Practice	20	$351.71
English	5	77.67
American History	5	96.11
Health & Physical Education	4	86.94
Geometry	3	115.19
Related Drawing	3	190.65
Total	40	$918.27

Twelfth Grade

Subjects	Periods	(1974-75)
Shop Practice	20	$455.01
English	5	85.62
American History	5	92.94
Health & Physical Education	4	125.59
Photo Chemistry	3	149.48
Consumer Education	3	174.14
Total	40	$1,082.78
Per Pupil Cost 2 Yrs.		$2,001.05

COMMERCIAL FOODS

Eleventh Grade

Subjects	Periods	(1973-74)
Shop Practice	20	$854.09
English	5	77.69
American History	5	96.11
Health & Physical Education	4	86.94
Nutrition	3	155.26
Related Art	3	129.78
Total	40	$1,399.87

Twelfth Grade

Subjects	Periods	(1974-75)
Shop Practice	20	$832.47
English	5	85.62
American History	5	92.94
Health & Physical Education	4	125.59
Applied Chemistry	3	149.48
Consumer Education	3	174.14
Total	40	$1,460.24

Per Pupil Cost 2 Yrs.		$2,860.11

ELECTRICAL TRADES

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$439.68
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Trigonometry I	3	3	115.19
D. C. Theory	3	3	129.97
Total	40	22	$945.56

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$461.68
English	5	5	85.62
American History	5	5	92.94
Health & Physical Education	4	1	125.59
A. C. Theory (Sci.)	3	3	149.48
Related Drawing	3	1-½	162.55
Total	40	20-½	$1,077.86

Per Pupil Cost 2 Yrs. $2,023.66

ELECTRONICS

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Laboratory Practice	20	5	$394.00
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Geometry	3	3	115.19
Electrical Theory (Sci.)	3	3	129.97
Total	40	22	$899.88

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Laboratory Practice	20	5	$707.97
English	5	5	85.62
American History	5	5	92.94
Health & Physical Education	4	1	125.59
Trigonometry	3	3	123.17
Electronic Theory (Sci.)	3	3	149.48
Total	40	22	$1,284.77

Per Pupil Cost 2 Yrs. $2,184.65

FASHION DESIGN

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$378.62
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Pattern Design (Rel. Art)	3	3	129.78
Related Art	3	1-½	129.78
Total	40	20-½	$898.90

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$400.65
English	5	5	85.62
American History	5	5	92.94
Health & Physical Education	4	1	125.59
Advanced Pattern Design (Rel. Art)	3	3	92.05
Family Living	3	1-½	174.14
Total	40	20-½	$970.99

Per Pupil Cost 2 Yrs. $1,869.89

MACHINE SHOP

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$554.75
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Applied Mathematics	3	3	115.19
Chemistry & Materials	3	3	129.97
Total	40	22	$1,060.63

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$523.43
English	5	5	85.62
American History	5	5	92.94
Health & Physical Education	4	1	125.59
Applied Mathematics	3	3	123.17
Related Drawing	3	1-½	162.55
Total	40	20-½	$1,113.30
Per Pupil Cost 2 Yrs.			$2,173.93

PRACTICAL NURSING

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice*	20	5	$905.19
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Anatomy & Physiology	3	3	129.97
Nutrition	3	3	155.26
Total	40	22	$1,451.14

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$968.47
English	5	5	85.62
American History	5	5	92.94
Health & Physical Education	4	1	125.59
Applied Chemistry	3	3	149.48
Family Living	3	1-½	174.14
Total	40	20-½	$1,596.24
Per Pupil Cost 2 Yrs.			$2,047.38

*Students who plan to enter Practical Nursing in the eleventh grade will take Commercial Foods or Beauty Culture.

ORNAMENTAL HORTICULTURE

	Grade Level					Total	
Subject	9	10	11	12	1973-74	Periods	1974-75
Shop Practice	20	20	20	20	$773.37	80	$686.31
Academic and Related Subjects							
English	5	5	5	5	77.67	20	85.62
American History			5	5	96.11	10	92.94
Health & Physical Education	4	4	4	4	86.94	16	125.59
Career Exploration	1					1	
Related Math	5					5	
Algebra		4				4	
Geometry			3		115.19	3	
Consumer Math				3		3	123.17
Related Biology		4				4	
Related Science	5					5	
Applied Physics			3		129.97	3	
Interpretative Design*		3				3	
Related Chemistry				3		3	149.48
	40	40	40	40	$1,279.25 1,263.11	160	$1,263.11
Per Pupil Cost 2 Yrs.					$2,542.36		

*Interpretative Design Includes:
- Drafting
- Typing
- Patterning

WELDING

Eleventh Grade

Subjects	Periods	Credits	(1973-74)
Shop Practice	20	5	$661.16
English	5	5	77.67
American History	5	5	96.11
Health & Physical Education	4	1	86.94
Applied Mathematics	3	3	115.19
Layout	3	1-½	190.65
Total	40	20-½	$1,227.72

Twelfth Grade

Subjects	Periods	Credits	(1974-75)
Shop Practice	20	5	$626.15
English	5	5	85.62
American History	5	5	92.94
Health & Physical Education	4	1	125.59
Applied Mathematics	3	3	123.17
Related Welding Science	3	3	149.48
Total	40	22	$1,202.95
Per Pupil Cost 2 Yrs.			$2,430.67

PER PUPIL COST BASED ON BLOCKED STUDENT SCHEDULES OF THOSE ENROLLED IN VOCATIONAL CURRICULA (OPERATING EXPENSES ONLY)

	1973-74	1974-75	Total Per Pupil Cost
1. Air Conditioning & Refrigeration	$ 975.85	$1,160.99	$ 2,136.84
2. Architectural Drafting	879.23	1,323.82	2,203.05
3. Auto Body Repair	915.64	1,164.94	2,080.58
4. Auto Mechanics	824.58	1,107.31	1,931.89
5. Baking	1,129.89	1,086.37	2,216.26
6. Beauty Culture	987.46	1,265.24	2,252.70
7. Carpentry	815.51	986.88	1,802.39
8. Commercial Art	918.27	1,082.78	2,001.05
9. Commercial Foods	1,399.87	1,460.24	2,860.11
10. Electrical Trades	945.56	1,077.86	2,023.42
11. Electronics	899.88	1,284.77	2,184.65
12. Fashion Design	898.90	970.99	1,869.89
13. Machine Shop	1,060.63	1,113.30	2,173.93
14. Practical Nursing	1,451.14	1,596.24	3,047.38
15. Ornamental Horticulture	1,279.25	1,263.11	2,542.36
16. Welding	1,227.72	1,202.95	2,430.67
Total	$16,609.38	$19,147.79	$35,757.17

Average Per Pupil Cost for Two Years $35,757.17/16=$2,234.82

Average Per Pupil Cost for One Year (73-74) $16,609.38/16=$1,038.08

Average Per Pupil Cost for One Year (74-750 $19,147.79/16=$1,196.73

TOTAL COSTS

SUMMARY OF EXPENDITURES 1973-75

District	1973-74	$423.04
	1974-75	484.57
Vocational Building	1973-74	$468.33
	1974-75	451.59
Vocational Education		$2,234.82
Cost Per Pupil		$4,062.35

Average Per Pupil Cost for Vocational Education for Two Years $4,062.35

APPENDIX H

SHARED TIME
AREA VOCATIONAL TECHNICAL SCHOOL
AND SENDING DISTRICT

COST DATA
SHARED TIME AREA VOCATIONAL TECHNICAL SCHOOL
1973-74

District Level*

J0100:110	Salaries	$71,174.03
:120	Contracted Salaries	10,195.00
:130	Other	17,538.49
500:510	Salaries Trans.	134.99
:520		1,230.31
800:800	Employee Retirement	17,333.81
:820	Insurance & Judgments	23,084.91
:870	Tuition to Other Dist.	4,712.50
LI1200:1240	Equipment	939.61
:1240C	Equipment	575.95
630 & 640	Heat & Utilities	538.20
1300	Debt Service	120,000.00
Subtotal		267,457.80
	Inventory 5 Yr. Depreciation 13,566.58/5	2,713.32
	Inventory 10 Yr. Depreciation 32,597.63/10	3,259.76
Total		$273,430.88

ADE = 481

Per Pupil Cost Without Depreciation	$556.04
Per Pupil Cost With Depreciation	568.46

*Note: The cost of evening school has been omitted from this data.

AREA VOCATIONAL TECHNICAL SCHOOL
(SHARED TIME)
1973-74

Building Level

J0200:211	Principal	$16,650.00
	Coordinators (Guidance - CIE)	28,860.00
:215	Secretaries & Clerks	17,810.00
:216	Other Sal.	980.00
:220	Textbooks	
:240	Teaching Supplies	
:230	School Lib.	5,548.83
:250	Other	5,322.68
:250B	Travel	1,310.98
:250C		1,040.47
:400	Health Services	46.50
J0600:610	Salaries	28,073.02
:620	Contracted Services	4,015.12
:630	Heat & Utilities	4,310.52
J0600:650	Supplies	4,011.38
:650B	Supplies	162.50
:660	Other Expenses	1,029.23
J0700:720	Contracted Services	5,160.85
:730	Replacement of Equip.	313.14
:740	Other	946.34
	Inventory 5 Yr. Depreciation 3,017.38/5	603.48
	Inventory 10 Yr. Depreciation 4,506.72/10	450.67
Total		$126,645.71

ADE = 468

Per Pupil Cost Without Inventory $268.35

Per Pupil Cost With Inventory $270.61

Shared Time AVTS

III. Program Level - Volume Calculations

Program	# Rooms	Volume	Cost 1973-74	Cost 1974-75
Appliance Repair	8	103,164	$3,094.92	$4,456.68
Auto Body	8	121,224	3,636.72	5,236.88
Auto Mechanics	9	156,975	4,709.25	6,781.32
Building Construction	9	136,208	4,086.24	5,884.19
Cosmetology	12	66,160	1,984.80	2,858.11
Drafting	3	15,840	475.20	684.29
Electrical	9	141,588	4,247.64	6,116.60
Electronics	4	21,350	640.50	922.32
Plumbing/Heating/ Air Conditioning	8	134,878	4,046.34	5,826.73
Health Occupations	9	33,368	1,001.04	1,441.50
Truck Repair	9	136,964	4,108.92	5,916.85
Welding	8	130,278	3,908.34	5,628.10

Total cubic feet for shared time AVTS is 1,370,081

Utility cost 1973-74 was $\frac{\$41,107.95}{\$1,370,081}$ = $.03 per cu. ft.

Utility cost 1974-75 was $\frac{\$59,309.22}{\$1,370,081}$ = $.0428 per cu. ft.

UTILITY COST DATA

School Shared Time
Year 1973-74

I. District Level

Administration - Offices, Corridors, Rest Rooms		17,940 cu. ft. =	$ 538.20

II. Building Level

Building Level		60,200 cu. ft. =	1,806.00
School Office		15,840 cu. ft. =	475.20
Coordinator	(B)	55,484 cu. ft. =	1,664.52
Guidance	(C)	12,160 cu. ft. =	364.80
			4,310.52

III. Program Level

App. & TV Repair	103,164 cu. ft. =	3,094.92
Auto Body	121,224 cu. ft. =	3,636.72
Auto Maintenance	156,975 cu. ft. =	4,709.25
Cosmetology	66,160 cu. ft. =	1,984.00
Diesel Engine	136,964 cu. ft. =	4,108.92
Drafting	26,300 cu. ft. =	789.00
Electrical	141,588 cu. ft. =	4,247.64
Electronics	21,350 cu. ft. =	348.74 640.50
Gen. Bld. Constr.	136,208 cu. ft. =	4,086.24
Health Occ. (2)	33,368 cu. ft. =	1,001.04
Pl. & Htg.	134,878 cu. ft. =	4,046.34
Welding	130,278 cu. ft. =	3,908.34

AREA VOCATIONAL TECHNICAL SCHOOL
(SHARED TIME)
1973-74

Program Level

Auto Body

213	Salary (10 month)	$ 9,100.00
220	Textbooks	208.15
240	Supplies	1,705.67
630 & 640	Heat & Utilities	3,636.72
	Inventory* 5 Yr. Depreciation	
	14,359.76/5	2,871.95
	Inventory* 10 Yr. Depreciation	
	11,762.81/10	1,176.28
Total		$18,698.77

ADE = 38

Per Pupil Cost Without Inventory $385.54

Per Pupil Cost With Inventory $492.07

*Inventory depreciation was subdivided into items that would depreciate in 5 years and those that would depreciate in 10 years. Therefore, during one year the depreciation of both 5 year and 10 year items must be added to the cost per pupil.

Auto Mechanics

213	Salary	$ 9,100.00
220	Textbooks	291.42
240	Supplies	1,705.67
630 & 640	Heat & Utilities	4,709.25
	Inventory 5 Yr. Depreciation	
	36,460.49/5	7,292.10
	Inventory 10 Yr. Depreciation	
	14,270.65/10	1,427.07
Total		$24,525.51

ADE = 37

Per Pupil Cost Without Inventory $427.20

Per Pupil Cost With Inventory $662.85

Program Level (Continued)

Building and Construction (General)

213	Salary	$ 9,500.00
220	Textbooks	374.68
240	Supplies	4,548.45
630 & 640	Heat & Utilities	4,086.24
	Inventory 5 Yr. Depreciation 7,238.15/5	1,447.63
	Inventory 10 Yr. Depreciation 2,183,80/10	218.38
Total		$20,175.38

ADE = 40

Per Pupil Cost Without Inventory $462.73

Per Pupil Cost With Inventory $504.37

Cosmetology

213	Salary	$18,200.00
220	Textbooks	1,989.94
240	Supplies	374.67
630 & 640	Heat & Utilities	1,984.80
	Inventory 5 Yr. Depreciation 12,200.00/5	2,440.00
	Inventory 10 Yr. Depreciation 11,770.82/10	1,170.08
Total		$26,159.49

ADE = 57

Per Pupil Cost Without Inventory $395.60

Per Pupil Cost With Inventory $458.93

Program Level (Continued)

Design Drafting

213	Salaries	$ 9,100.00
220	Textbooks	208.15
240	Supplies	1,421.39
630 & 640	Heat & Utilities	789.00
	Inventory 5 Yr. Depreciation 1,596.85/5	319.37
	Inventory 10 Yr. Depreciation 6,807.80/10	680.79
Total		$12,518.70

ADE = 28

Per Pupil Cost Without Inventory	$411.38
Per Pupil Cost With Inventory	$447.10

Diesel Mechanics

213	Salaries	$ 9,100.00
220	Textbooks	247.79
240	Supplies	2,274.23
630 & 640	Heat & Utilities	4,108.92
	Inventory 5 Yr. Depreciation 50,364.99/5	10,072.99
	Inventory 10 Yr. Depreciation 7,531.50/10	753.15
Total		$26,557.08

ADE = 27

Per Pupil Cost Without Inventory	$582.65
Per Pupil Cost With Inventory	$983.60

Program Level (Continued)

Electronics

213	Salary	$ 9,100.00
220	Textbooks	249.79
240	Supplies	568.56
630 & 640	Heat & Utilities	5,236.88
	Inventory 5 Yr. Depreciation 34,999.56/5	6,999.91
	Inventory 10 Yr. Depreciation 9,110.58/10	911.06
Total		$23,066.20

ADE = 30

Per Pupil Cost Without Inventory $505.17

Per Pupil Cost With Inventory $768.87

Electrical Construction

213	Salary	$10,300.00
220	Textbooks	541.20
240	Supplies	4,832.73
630 & 640	Heat & Utilities	4,247.64
	Inventory 5 Yr. Depreciation 13,473.78/5	2,694.76
	Inventory 10 Yr. Depreciation 1,900.32/10	190.03
Total		$22,806.36

ADE = 37

Per Pupil Cost Without Inventory $538.42

Per Pupil Cost With Inventory $616.39

Program Level (Continued)

Health Occupations

213	Salary	$ 9,100.00
220	Textbooks	124.89
240	Supplies	568.56
630 & 640	Heat & Utilities	500.52
	Inventory 5 Yr. Depreciation 11,755.64/5	2,351.13
	Inventory 10 Yr. Depreciation 25,213.15/10	2,521.32
Total		$15,166.42

ADE = 30

Per Pupil Cost Without Inventory	$343.13
Per Pupil Cost With Inventory	$505.55

Medical Assistant

213	Salary	$ 9,100.00
220	Textbooks	374.68
240	Supplies	586.56
630 & 640	Heat & Utilities	500.52
	Inventory 5 Yr. Depreciation 11,090.00/5	2,218.00
	Inventory 10 Yr. Depreciation 14,098.92/10	1,409.89
Total		$14,189.65

ADE = 45

Per Pupil Cost Without Inventory	$234.31
Per Pupil Cost With Inventory	$315.32

Program Level (Continued)

Plumbing and Heating

213	Salary	$ 9,900.00
220	Textbooks	333.05
240	Supplies	2,274.23
630 & 640	Heat & Utilities	4,046.34
	Inventory 5 Yr. Depreciation 6,625.97/5	1,325.19
	Inventory 10 Yr. Depreciation 3,626.82/10	362.68
Total		$18,241.49

ADE = 31

Per Pupil Cost Without Inventory $533.99

Per Pupil Cost With Inventory $588.44

Appliance and Television Repair

213	Salary	$ 9,100.00
220	Textbooks	624.47
240	Supplies	568.56
630 & 640	Heat & Utilities	3,094.92
	Inventory 5 Yr. Depreciation 20,597.58/5	4,119.52
	Inventory 10 Yr. Depreciation 2,587.96/10	258.80
Total		$17,766.27

ADE = 36

Per Pupil Cost Without Inventory $371.89

Per Pupil Cost With Inventory $493.51

Program Level (Continued)

Welding

213	Salary	$ 9,100.00
220	Textbooks	124.89
240	Supplies	5,401.29
630 & 640	Heat & Utilities	3,908.34
	Inventory 5 Yr. Depreciation 31,419.56/5	6,283.91
	Inventory 10 Yr. Depreciation 20,984.01/10	2,098.40
Total		$26,916.83

ADE = 32

Per Pupil Cost Without Inventory	$579.20
Per Pupil Cost With Inventory	$841.15

COST DATA
SHARED TIME AREA VOCATIONAL TECHNICAL SCHOOL
1974-75

District Level*

J0100:110	Salaries	$83,349.03
:120	Contracted Services	17,949.79
:130	Other	20,015.97
500:510	Salaries	1,218.69
:520	Contracted Services	754.40
800:810	Employee Retirement	19,742.82
:820	Insurance & Judgment	36,197.37
:870	Tuition to Other Dist.	7,250.00
1020	Student Body Acct.	1,774.00
1240	Capital Outlay Eq.	5,348.25
630 & 640	Heat & Utilities	775.10
1300	Debt Service	120,000.00
Subtotal		314,375.42
	Inventory Depreciation 5 Years 13,566.58/5	2,713.32
	Inventory Depreciation 10 Years 3,259.63/10	3,259.76
Total		320,348.50

ADE = 476

Per Pupil Cost Without Depreciation	660.45
Per Pupil Cost With Depreciation	673.00

*Note: The cost of evening school has been omitted from this data.

AREA VOCATIONAL TECHNICAL SCHOOL
(SHARED TIME)
1974-75

Building Level

J0200:211	Principal	$18,450.00
	Coordinators (Guidance - CIE)	30,533.86
:213	Substitute Teachers	5,440.00
	Secretary	6,420.00
	Secretary	6,420.00
	Adm. Sec.	9,900.00
	Sr. Sec. to Prin.	7,490.00
	Sr. Clerk	6,180.00
:400	Health Services	90.00
J0600:610	Salaries	30,035.74
:620	Contracted Services	5,863.40
:650	Supplies	3,295.29
:650B	Supplies	920.29
:660	Other Expense	1,039.54
J0700:710	Salaries	36.00
:720	Contracted Services	11,051.95
:730	Replacement of Equip.	1,606.93
:740	Other Expense	2,802.20
:250	Other Expenses	6,244.49
:250B	Other Expenses	2,016.65
:250C	Other Expenses	915.75
630 & 640	Heat & Utilities	6,207.15
Subtotal		162,013.39
	Inventory 5 Yr. Depreciation 3,017.38/5	603.48
	Inventory 10 Yr. Depreciation 4,506.72/10	450.67
Total		$164,013.39

ADE = 469

Per Pupil Cost Without Inventory $347.46

Per Pupil Cost With Inventory $349.71

UTILITY COST DATA

School Shared Time/AVTS
Year 1974-75

I. District Level

Administration - Offices, Corridors, Rest Rooms		17,940 cu. ft.	= $ 775.01

II. Building Level

School Office Coordinator Guidance General Office		60,200 cu. ft.	= $2,600.64
Media Center	(A)	15,840 cu. ft.	= 684.29
Store Room	(B)	55,484 cu. ft.	= 2,396.91
Store Room	(C)	12,160 cu. ft.	= 525.31

III. Program Level

App. & TV Repair	103,164 cu. ft.	= 4,456.68
Auto Body	121,224 cu. ft.	= 5,236.88
Auto Mechanics	156,975 cu. ft.	= 6,781.32
Cosmetology	66,160 cu. ft.	= 2,858.11
Diesel	136,964 cu. ft.	= 5,916.85
Drafting	26,300 cu. ft.	= 1,136.16
Electrical Const.	141,588 cu. ft.	= 6,116.60
Electronics	21,350 cu. ft.	= 922.32
General Bld. & Const.	136,208 cu. ft.	= 5,884.19
Health Occ. & Medical Asst.	33,368 cu. ft.	= 1,441.50
Plumbing, Htg. & A.C.	134,878 cu. ft.	= 5,826.73
Welding	130,278 cu. ft.	= 5,628.01

AREA VOCATIONAL TECHNICAL SCHOOL
(SHARED TIME)
1974-75

Program Level

Appliance & TV Repair

213	Salaries		$ 9,500.00
	Eq. Purch.		1,060.00
630 & 640	Heat & Utilities		4,456.68
	5 Yr. Inventory	20,597.58/5	4,119.52
	10 Yr. Inventory	2,587.56/10	258.80
Total			$19,395.00

ADE = 36

Per Pupil Cost Without Inventory $417.13

Per Pupil Cost With Inventory $538.75

Auto Body

J0200:213	Salaries		$ 9,500.00
630 & 640	Heat & Utilities		5,236.88
	5 Yr. Inventory	14,359.76/5	2,871.95
	10 Yr. Inventory	11,762.81/10	1,176.28
Total			$18,785.11

ADE = 37

Per Pupil Cost Without Inventory $398.29

Per Pupil Cost With Inventory $507.70

Program Level (Continued)

Auto Mechanics

213	Salaries	$10,700.00
730	Equipment	156.00
630 & 640	Heat & Utilities	6,781.32
	5 Yr. Inventory	7,292.10
	10 Yr. Inventory	1,427.07
Total		$26,356.49

ADE = 38

Per Pupil Cost Without Inventory	$464.14
Per Pupil Cost With Inventory	$693.59

Building and Construction (General)

213	Salaries		$11,100.00
630 & 640	Heat & Utilities		5,884.19
	5 Yr. Inventory	7,238,15/5	1,447.63
	10 Yr. Inventory	2,183.80/10	218.38
Total			$18,650.20

ADE = 37

Per Pupil Cost Without Inventory	$459.03
Per Pupil Cost With Inventory	$504.11

Program Level (Continued)

Cosmetology

213	Salaries		$21,100.00
630 & 640	Heat & Utilities		2,858.11
	5 Yr. Inventory	12,200.00/5	2,440.00
	10 Yr. Inventory	11,770.82/10	1,177.08
Total			$27,575.19

ADE = 65

Per Pupil Cost Without Inventory $368.58

Per Pupil Cost With Inventory $424.23

Design Drafting

213	Salaries		$10,700.00
220	Textbook		217.63
730	Inst. Equip.		1,407.50
630 & 640	Heat & Utilities		1,136.16
	5 Yr. Inventory	1,596.85/5	319.37
	10 Yr. Inventory	6,807.80/10	680.79
Total			$14,461.45

ADE = 35

Per Pupil Cost Without Inventory $384.61

Per Pupil Cost With Inventory $413.18

Program Level (Continued)

Diesel Mechanics

213	(Diesel) Truck Mechanics	$ 9,500.00
	Equipment Inventory Equipment Purchased 74-75	11,152.54
630 & 640	Heat & Utilities	5,916.85
	5 Yr. Inventory 50,364.99/5	10,072.99
	10 Yr. Inventory 7,531.50/10	753.15
Total		$37,395.53

ADE = 32

Per Pupil Cost Without Inventory $830.29

Per Pupil Cost With Inventory $1,168.61

Electrical Construction

213	Electrical Const.	$10,300.00
630 & 640	Heat & Utilities	6,116.60
	5 Yr. Inventory 13,473.78/5	2,694.76
	10 Yr. Inventory 1,900.32/10	190.03
Total		$19,301.39

ADE = 34

Per Pupil Cost Without Inventory $482.84

Per Pupil Cost With Inventory $567.63

Program Level (Continued)

Electronics

213	Salary		$10,300.00
630 & 640	Heat & Utilities		922.32
	5 Yr. Inventory	34,999.56/5	6,999.91
	10 Yr. Inventory	9,110.58/10	911.06
Total			$19,133.29

ADE = 28

Per Pupil Cost Without Inventory	$400.80
Per Pupil Cost With Inventory	$683.33

Health Occupations

213	Health Occ.		$10,300.00
630 & 640	Heat & Utilities		720.75
	5 Yr. Inventory	11,755.64/5	2,351.13
	10 Yr. Inventory	25,213.15/10	2,521.32
Total			$15,893.20

ADE = 28

Per Pupil Cost Without Inventory	$393.60
Per Pupil Cost With Inventory	$567.61

Program Level (Continued)

Medical Assistant

213	Salaries		$10,300.00
630 & 640	Heat & Utilities		720.75
	5 Yr. Inventory	11,090.00/5	2,218.00
	10 Yr. Inventory	14,098.92/10	1,409.89
Total			$14,648.64

ADE = 24

Per Pupil Cost Without Inventory	$459.19
Per Pupil Cost With Inventory	$610.36

Plumbing, Heating & A.C.

213	Salary		$11,880.00
630 & 640	Heat & Utilities		5,826.73
	5 Yr. Inventory	6,625.97/5	1,325.19
	10 Yr. Inventory	3,626.82/10	362.68
Total			$19,394.60

ADE = 41

Per Pupil Cost Without Inventory	$431.87
Per Pupil Cost With Inventory	$473.03

Program Level (Continued)

Welding

213	Salary		$10,700.00
630 & 640	Heat & Utilities		5,628.01
	5 Yr. Inventory	31,419.56/5	6,283.91
	10 Yr. Inventory	20,984.01/10	2,098.40
Total			$24,710.32

ADE = 33

Per Pupil Cost Without Inventory	$494.79
Per Pupil Cost With Inventory	$748.80

COST DATA
AREA VOCATIONAL TECHNICAL
SENDING SCHOOL
1973-74

District Level

J0100:110	Salaries	332,248.28
:120a-d	Acct. Fees	27,803.14
:130a-n	Expenses for Admin.	77,045.40
:212	Supr. of Inst.	86,250.00
:213-1	Salaries Sub. Teachers	130,650.40
:213-2	Salaries Bedside	33,818.75
:214	Salaries School Libraries	114,205.99
:213	Salaries Aides	40,015.00
:214-C	Salaries School Psych.	218,203.82
:215	Salary Sec. Psych.	17,251.65
:230		103,792.12
		5,172.16
:240	Teaching Supplies	841.67
:250	Misc. Exp. For. Inst.	1,392.52
:300	Attendance Services	16,638.27
:410	Health Services	160,269.40
:420		8,194.91
:500	Transportation	668,463.39
:610	Custodial Services	982,525.82
630:640	Utilities Prorated	4,995.89
:640D	Telephone	33,363.03
:650	Operation of Vehicles	79,309.28
:660	Exp. for Operation of Veh.	30,785.15
:700	Maintenance of Plant	771,275.42
:810	Fixed Charges	993,886.20
:900	Food Services	7,632.00
:1010		
:1020		
:1200	Capital Outlay (Maintenance of)	121,331.61
:1300	Debt Service	933,663.90
Total		5,901,025.17

ADE = 14,956

Per Pupil Cost $395.16

Building Level 1973-74

J0200:211	Principal's Salary	$ 24,480.00
212	Vice Principal	19,740.00
212	Vice Principal	20,720.00
	Adm. Asst.	16,500.00
215A	Secretaries	
	Nurse	13,400.00
	Nurse	9,750.00
	Aides (6) @ $,370.00	26,220.00
214	Librarians (1)	9,700.00
214	Librarians (2)	14,400.00
213	Aide	5,200.00
213	Library Secretary	5,450.00
	Guidance Secretary	7,050.00
	Guidance Salary	110,950.00
220	Library Books	20,570.00
230	Expenses	750.00
	Film Rentals	5,460.00
240	Supplies	21,050.00
250	Office Supplies	500.00
610	Custodian Salaries	91,700.00
1010	Sal. Student Body Act.	38,285.00
	Utilities (341,817 x .03)	10,254.51
Total		$472,229.51

ADE = 2,173

Per Pupil Cost $217.31

UTILITY COST DATA

School Sending
Year 1973-74

Designation	Cubic Ft.	Cubic Unit Cost	Cost
I. District Level	243,152	.02054	4,995.89
II. Building Level	341,817	.03	10,254.51
III. Program Level			
Art	20,592	.03	617.76
Business	210,070	.03	6,302.10
English	285,730	.03	8,571.90
Foreign Language	72,688	.03	2,180.64
Home Economics	32,032	.03	960.96
Industrial Arts	253,451	.03	7,603.53
Math	116,695	.03	3,500.85
Music	38,077	.03	1,142.31
Phy. Education	561,572	.03	16,847.16
Science	76,076	.03	2,282.28
Social Studies	86,856	.03	2,605.68

Program Level 1973-74

Art

210	Salaries	$20,700.00
220	Textbooks	456.76
240	Supplies	1,200.00
	Utilities 20592 x .03	617.76
Total		$22,974.52

ADE = 210

Per Pupil Cost $109.40

Business

210	Salaries	$143,315.00
220	Textbooks	7,326.38
240	Supplies (5:1500)	300.00
	Utilities 210,070	6,302.10
Total		$157,243.48

ADE = 1583

Per Pupil Cost $99.33

English

210	Salaries	$192,000.00
220	Textbooks	3,861.55
240	Supplies (5:1500)	300.00
	Utilities 285,730 x .03	8,571.90
Total		$204,733.45

ADE = 3776

Per Pupil Cost $54.21

Program Level (Continued)

Foreign Language

210	Salaries	$78,865.00
220	Textbooks	14,727.17
240	Supplies (5:1500)	300.00
	Utilities 72,688 x .03	2,180.64
Total		$96,072.81

ADE = 688

Per Pupil Cost $139.64

Industrial Arts

210	Salaries	$83,400.00
220	Textbooks	510.02
240	Supplies	9,000.00
	Utilities 253,451 x .03	7,603.53
Total		$100,513.55

ADE = 956

Per Pupil Cost $105.14

Home Economics

210	Salaries	$37,400.00
220	Textbooks	660.86
240	Supplies	1,200.00
	Utilities 32032 x .03	960.96
Total		$40,221.82

ADE = 507

Per Pupil Cost $79.33

Program Level (Continued)

Mathematics

210	Salaries	$105,600.00
220	Textbooks	2,550.47
240	Supplies (5:1500)	300.00
	Utilities 116,695 x .03	3,500.85
Total		$111,951.32

ADE = 1,479

Per Pupil Cost $75.69

Music

210	Salaries	$23,900.00
220	Textbooks	912.68
240	Supplies	1,000.00
	Utilities 38,077 x .03	1,142.31
Total		$26,954.99

ADE = 338

Per Pupil Cost $79.75

Physical Education

210	Salaries	$183,450.00
220	Textbooks	1,555.20
240	Supplies	1,400.00
	Utilities 561,572 x .03	16,847.16
Total		$203,252.36

ADE = 2,590

Per Pupil Cost $78.47

Program Level (Continued)

Science

210	Salaries	$111,900.00
220	Textbooks	1,237.05
240	Supplies	3,200.00
	Utilities 76,076 x .03	2,282.28
Total		$118,619.33

ADE = 1,196

Per Pupil Cost $99.18

Social Studies

210	Salaries	$129,100.00
220	Textbooks	4,105.92
240	Supplies (5:1500)	300.00
	Utilities 86,856 x .03	2,605.68
Total		$136,111.60

ADE = 1,771

Per Pupil Cost $76.86

COST DATA
AREA VOCATIONAL TECHNICAL
SENDING SCHOOL
1974-75

District Level

110B	Board Sec.'s Office-Sal.	198,446.13
110C	Custodian	5,700.00
110E	Legal Services	12,474.93
110F	Supt.'s Office-Sal.	188,511.56
110J	Adm. Bldg. & Grds.-Sal.	36,837.89
120A	Accountant's Fee	13,700.00
120D	Other Cont. Serv. for Adm.	10,796.00
130A	Board Members Expense	8,287.54
130B	Expenses-Secy's Office	45,735.33
130D	School Elections	4,020.67
130E	Other Expenses for Legal Ser.	68.00
130F	Expenses-Supt. Office	20,537.83
130J	Exp. Bld. & Grds. Office	3,588.76
130K	Other Exp. Purch. Office	2,160.00
130N	Misc. Expenses for Adm.	3,150.60
212	Salaries Suprv. Inst.	77,450.99
213	Salaries Bedside	42,422.50
214	Basic Child Study Team	267,476.54
215C	Clerks Psychologist	19,198.20
230A	Library Books	64,197.34
230B	Periodicals & News	7,672.21
230C	Audio Visual Material	42,232.20
230E	Other Expenses	4,112.77
240	Teaching Supplies	286,252.69
250	Expense Instruction	62,294.88
300	Attendance Services	15,386.09
400	Health Services	262,573.57
510	Transportation	34,370.91
520	Contracted Services	737,008.48
540	Insurance-Pupil	877.32
550	Transportation Exp.	4,053.27
610	Custodial Salaries	902,281.75
630	Utilities-Prorated	6,954.01
640	Telephone	34,567.86
650	Custodial Supplies	66,034.70
660	Expenses for Oper. Veh.	41,362.37
710	Maintenance	439,323.38
720	Cont. Serv. for Upkeep	71,954.15
730		212,938.49

District Level (Continued)

740	Other Expenses Upkeep	105,062.44
800	Fixed Charges	1,047,267.63
900	Food Service	9,637.14
1010	Student Body Acct.	93,784.08
1020	Expense	69,516.59
1200		5,582.00
1300	Debt Service	855,551.40
Total		$6,443,413.19

ADE = 14982

Per Pupil Cost = $430.07

Building Level

211	Principal Salary	25,865.00
211	Guidance (8)	110,950.00
212	Vice Principal Salary (2)	43,162.00
	Adm. Asst. (2)	34,288.00
215	Salaries Clinical	39,300.00
214	Librarians (2)	25,730.00
213	Library Aide	5,500.00
215	Library Secretary	6,100.00
215	Guidance Secretary	7,500.00
230	Library Expenses	27,405.00
240	Office Expenses	1,450.00
400	Nurse (2)	23,150.00
400	Nurses Aide (6)	26,220.00
610	Custodial	111,155.00
630,640	Utilities	14,219.40
1010		34,891.00
Total		$536,885.40

ADE = 2249

Per Pupil Cost $238.72

UTILITY COST DATA

School Sending
Year 1974-75

Designation		Cubic Ft.	Cubic Unit Cost	Cost
I.	District Level	243,152	.0285	6,954.01
II.	Program Level	473,980	.037	14,219.40
III.	Program Level			
	Art	20,592	.03	761.90
	Business	207,020	.03	7,659.74
	English	285,730	.03	10,572.01
	Foreign Language	47,432	.03	1,754.98
	Home Economics	32,032	.03	1,185.18
	Industrial Arts	155,058	.03	5,737.14
	Math	119,812	.03	4,433.04
	Music	38,077	.03	1,408.84
	Phy. Education	561,572	.03	2,077.80
	Science	65,295	.03	2,415.91
	Social Studies	89,056	.03	3,295.07

AREA VOCATIONAL TECHNICAL SENDING
SCHOOL
1974-75

Program Level

Art

210	Salaries	$19,732.62
220	Textbooks	0.00
240	Supplies	2,480.00
	Utilities Prorated	761.90
Total		$22,974.52

ADE = 210

Per Pupil Cost $109.40

Business

210		$164,695.00
220		5,118.90
240		300.00
	Utilities Prorated	7,659.70
Total		$177,773.60

ADE = 1808

Per Pupil Cost $98.32

English

210	Salaries	$212,275.00
220	Textbooks	6,454.19
240	Supplies	300.00
	Utilities	10,572.01
Total		$229,601.20

ADE = 4709

Per Pupil Cost $48.75

Program Level (Continued)

Foreign Language

210	Salaries	$76,005.00
220	Textbooks	1,204.25
240	Supplies	300.00
	Utilities Prorated	1,754.98
Total		$79,264.23

ADE = 676

Per Pupil Cost $117.25

Home Economics

210		$74,031.33
220		272.67
240		2,200.00
	Utilities	1,185.18
Total		$77,689.18

ADE = 532

Per Pupil Cost $146.03

Industrial Arts

210		$64,232.00
220		1,901.69
240		12,000.00
	Utilities Prorated	5,737.14
Total		$83,870.83

ADE = 897

Per Pupil Cost $93.50

Program Level (Continued)

Math

210	$108,835.00
220	1,833.20
240	300.00
Utilities	4,433.04
Total	$115,401.24

ADE = 1583

Per Pupil Cost $72.90

Music

210	$26,170.00
220	401.75
240	1,500.00
Utilities	1,408.84
Total	$29,408.59

ADE = 363

Per Pupil Cost $81.21

Physical Education

210	$207,975.00
220	726.75
240	3,500.00
Utilities	2,077.80
Total	$214,279.55

ADE = 4890

Per Pupil Cost $43.81

Program Level (Continued)

Science

210		$132,055.00
220		4,582.10
240		5,000.00
	Utilities	2,415.91
Total		$144,053.01

ADE = 1440

Per Pupil Cost $100.04

Social Studies

210		$150,970.00
220		5,487.95
240		300.00
	Utilities	3,295.07
Total		$160,053.02

ADE = 1776

Per Pupil Cost $90.12

EDUCATIONAL GOAL
AVERAGE PER PUPIL COST BASED ON RANDOMLY SELECTED STUDENT SCHEDULES OF THOSE ENROLLED IN THE COLLEGE PREPARATORY CURRICULUM AT THE SENDING SCHOOL*

A.

1973-1974		
Journalism	2½	54.21
Speed Reading	2½	54.21
Computer Science I	2½	75.69
Computer Science II	2½	75.69
Geometry	5	75.69
Chemistry (a)	5	99.18
Mechanical Drawing III	5	105.14
Phys. Education & Health	5	78.47
Total		618.28

1974-1975		
Humor in Literature	2½	48.75
Library & Research	2½	48.75
Trig. & Adv. Algebra	2½	72.90
Analytical Geometry	2½	72.90
Physics (a)	5	100.04
Accounting I	5	98.32
U.S. History II (a)	5	90.12
Phys. Education & Health	5	43.81
Total		$575.59

B.

1973-1974		
Speed Reading	2½	54.21
Science Fiction	2½	54.21
Analytical Geometry	2½	75.69
Trig. & Adv. Algebra	2½	75.69
Spanish IV	5	139.64
U.S. History I (a)	5	76.86
Chemistry (a)	5	99.18
Phys. Education & Health	5	78.47
Total		653.95

1974-1975		
Journalism	2½	48.75
Language Enrichment	2½	48.75
Calculus I	2½	72.90
Calculus II	2½	72.90
Physics (a)	5	100.04
Spanish V	5	117.25
U.S. History II (a)	5	90.12
Phys. Education & Health	5	43.81
Total		594.52

*These students do not attend the shared time AVTS.
A,B,C, represent three students.

C.

1973-1974

American Literature II	2½	54.21
Shakespeare	2½	54.21
Trig. & Adv. Algebra	2½	75.69
Analytical Geometry	2½	75.69
French IV	5	139.64
German II	5	139.64
U.S. History I (a)	5	76.86
Phys. Education & Health	5	78.47
Total		694.41

1974-1975

Science Fiction	2½	48.75
World Literature	2½	48.75
Calculus I	2½	72.90
Calculus II	2½	72.90
U.S. History II (a)	5	90.12
Chemistry (a)	5	100.04
Physics (a)	5	100.04
Phys. Education & Health	5	43.81
Total		577.31

	1973-74	1974-75	Total	Average
A	$ 618.28	$ 575.59	$1,193.89	$ 596.93
B	653.95	594.52	1,248.47	624.23
C	694.41	577.31	1,271.72	635.86
Total	1,966.64	1,747.42	3,714.06	1,857.02
Average	655.54	582.47	1,238.02	619.00

Per Pupil Cost One Year	$ 619.00
Per Pupil Cost Two Years	$1,238.02

EDUCATIONAL GOAL
AVERAGE PER PUPIL COST BASED ON RANDOMLY SELECTED STUDENT SCHEDULES OF THOSE ENROLLED IN THE GENERAL EDUCATION CURRICULUM AT THE SENDING SCHOOL*

A.

1973-1974		
Mass Media	2½	54.21
Reading Skills II	2½	54.21
Applied Math	5	75.69
Recordkeeping	5	99.33
Wood Shop III	5	105.14
Art I	5	109.40
Phys. Education & Health	5	78.47
Total		576.45

1974-1975		
Legends	2½	48.75
Vocational English	2½	48.75
U.S. History II (b)	5	90.12
Coop. Industrial Education	5	93.50
Work Experience	10	93.50
Phys. Education & Health	5	43.81
Total		418.43

B.

1973-1974		
Humor in Literature	2½	54.21
American Literature II	2½	54.21
German I	5	139.64
Steno & Transcription	10	99.33
U.S. History I (a)	5	76.86
Phys. Education & Health	5	78.47
Total		502.72

1974-1975		
Language Enrichment	2½	48.75
Short Stories	2½	48.75
U.S. History II (a)	5	90.12
Biology (b)		100.04
Secretarial Practice	5	98.32
Secretarial Work Experience	10	98.32
Phys. Education & Health	5	43.81
Total		528.11

*These students do not attend the shared time AVTS.

C.

1973-1974		
Adol. in Literature	2½	54.21
Mass Media	2½	54.21
Electronic Data Processing	2½	99.33
Clothing I	2½	79.33
Clerical Office Practice	5	99.33
Typing II	5	99.33
Art I	5	109.40
Phy. Education & Health	5	78.47
Total		673.61

1974-1975		
Short Stories	2½	48.75
Science Fiction	2½	48.75
U.S. History II (b)	5	90.12
Clerical Office Practice II	5	98.32
Clerical Work Experience	10	98.32
Phys. Education & Health	5	43.81
Total		428.07

	1973-74	1974-75	Total	Average
A	$ 576.45	$ 418.43	$ 994.88	$ 497.44
B	502.72	484.21	986.93	493.46
C	673.61	428.07	1,101.68	550.84
Total	1,752.78	1,330.71	3,083.49	1,541.74
Average	584.26	443.57	1,027.83	513.91

Per Pupil Cost One Year	$ 513.91
Per Pupil Cost Two Years	$1,027.83

EDUCATIONAL GOAL
AVERAGE PER PUPIL COST BASED ON RANDOMLY SELECTED* STUDENT SCHEDULES OF THOSE ENROLLED IN THE VOCATIONAL CURRICULA IN THE SHARED TIME AREA VOCATIONAL TECHNICAL SCHOOL

Appl. & TV Repair

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education & Health	78.47	Phy. Education & Health	43.81
Appl. & TV Repair	371.89	Appl. & TV Repair	417.13
Total I	634.47	Total I	648.56
With Inventory Depreciation	121.62	With Inventory Depreciation	121.62
Total II	756.09	Total II	770.18

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	634.47	648.56	1,283.03	641.51
Student Cost With Depreciation	756.09	770.18	1,526.27	763.38

*Examination of student schedules shows that the following schedules are representative of those students attending the shared time AVTS.

Auto Body

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education & Health	78.47	Phy. Education & Health	43.81
Auto Body	385.54	Auto Body	398.29
Total I	648.12	Total I	692.72
With Inventory Depreciation	106.53	With Inventory Depreciation	109.41
Total II	754.65	Total II	802.13

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	648.12	692.72	1,340.84	670.42
Student Cost With Depreciation	754.65	802.13	1,556.78	778.39

Auto Mechanics

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education & Health	78.47	Phy. Education & Health	43.81
Auto Mechanics	427.20	Auto Mechanics	464.14
Total I	689.78	Total I	695.57
With Inventory Depreciation	235.65	With Inventory Depreciation	229.45
Total II	925.43	Total II	925.02

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	689.78	695.57	1,385.25	692.62
Student Cost With Depreciation	925.43	925.02	1,850.45	925.22

Cosmetology

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History	90.12
Phy. Education & Health	78.47	Phy. Education & Health	43.81
Cosmetology	395.60	Cosmetology	368.58
Total I	658.18	Total I	600.01
With Inventory Depreciation	63.46	With Inventory Depreciation	55.65
Total II	721.64	Total II	655.66

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	658.18	600.01	1,258.19	629.09
Student Cost With Depreciation	721.64	655.66	1,377.30	688.65

Diesel Mechanics

English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education & Health	78.47	Phy. Education & Health	43.81
Diesel Mechanics	582.63	Diesel Mechanics	536.39
Total I	845.21	Total I	767.82
With Inventory Depreciation	400.97	With Inventory Depreciation	338.31
Total II	1,246.18	Total II	1,106.13

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	845.21	767.82	1,613.03	806.51
Student Cost With Depreciation	1,246.18	1,106.13	2,352.31	1,176.15

Drafting

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education & Health	78.47	Phy. Education & Health	43.81
Drafting	411.38	Drafting	384.61
Total I	673.96	Total I	616.04
With Inventory Depreciation	35.72	With Inventory Depreciation	28.57
Total II	709.68	Total II	644.61

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	673.96	616.04	1,290.00	645.00
Student Cost With Depreciation	709.68	644.61	1,354.29	677.14

General Building

English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History	90.12
Phy. Education & Health	78.47	Phy. Education & Health	43.81
Gen. Bld. & Const.	462.73	Gen. Bld.	459.03
Total I	725.31	Total I	690.46
With Inventory Depreciation	41.64	With Inventory Depreciation	45.08
Total II	766.95	Total II	735.54

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	725.31	690.46	1,415.77	707.88
Student Cost With Depreciation	766.95	735.54	1,506.49	753.24

1973-74		1974-75	

Electrical Construction

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	History II	90.12
Phy. Education	78.47	Phy. Education	43.81
Elec. Const.	538.42	Elec. Constr.	482.84
Total I	801.00	Total I	714.27
With Inventory Depreciation	77.97	With Inventory Depreciation	73.97
Total II	878.97	Total II	788.24

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	801.00	713.27	1,514.27	757.13
Student Cost With Depreciation	878.97	788.24	1,667.21	833.60

Electronics

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education	78.47	Phy. Education	43.81
Electronics	505.17	Electronics	400.80
Total I	767.75	Total I	632.23
With Inventory Depreciation	263.70	With Inventory Depreciation	282.53
Total II	1,031.45	Total II	914.76

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	767.75	632.23	1,400.08	700.04
Student Cost With Depreciation	1,031.45	914.76	1,946.20	973.10

Health Occupations

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education	78.47	Phy. Education	43.81
Health Occ.	343.13	Health Occ.	567.61
Total I	605.71	Total I	799.04
With Inventory Depreciation	162.42	With Inventory Depreciation	174.01
Total II	768.13	Total II	973.05

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	605.71	799.04	1,404.75	702.37
Student Cost With Depreciation	768.13	973.05	1,741.18	870.59

Medical Assistant

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education	78.47	Phy. Education	43.81
Medical Asst.	234.31	Medical Asst.	492.78
Total I	496.89	Total I	724.21
With Inventory Depreciation	80.62	With Inventory Depreciation	151.16
Total II	577.51	Total II	875.37

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	496.89	724.21	1,221.10	610.55
Student Cost With Depreciation	577.51	875.37	1,452.88	726.44

Plumbing, Heating & Air Conditioning

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education	78.47	Phy. Education	43.81
Pl., Htg. & A.C.	533.99	Pl., Htg. & A.C.	383.58
Total I	796.57	Total I	615.01
With Inventory Depreciation	54.45	With Inventory Depreciation	41.17
Total II	851.02	Total II	656.18

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	796.57	615.01	1,411.52	705.76
Student Cost With Depreciation	851.02	656.18	1,507.20	752.60

Welding

1973-74		1974-75	
English	54.21	English	48.75
English	54.21	English	48.75
Math	75.69	U.S. History II	90.12
Phy. Education	78.47	Phy. Education	43.81
Welding	579.20	Welding	494.79
Total I	841.78	Total I	726.22
With Inventory Depreciation	261.95	With Inventory Depreciation	254.01
Total II	1,103.73	Total II	980.23

	1973-74	1974-75	Total	2 Yr. Average
Student Cost Without Depreciation	841.78	726.22	1,568.00	784.00
Student Cost With Depreciation	1,103.73	980.23	2,083.96	1,041.98

SUMMARY SHEET
SHARED TIME AVTS
1973-74 SCHOOL YEAR

Levels	Cost I*	Cost II*	# Students	Per Pupil I	Per Pupil II
District	267,457.80	273,430.88	481	556.04	586.46
Building	125,591.56	126,645.71	468	268.35	270.61
Program					
App. & TV Repair	13,387.95	17,766.27	36	371.89	493.51
Auto Body	14,650.54	18,698.77	38	385.54	492.07
Auto Mechanics	15,806.34	24,524.51	37	427.20	662.85
Cosmetology	18,200.00	26,159.49	57	395.60	458.93
Diesel Mech.	15,730.94	26,557.08	27	582.63	983.60
Drafting	11,518.54	12,518.70	28	411.38	447.10
Gen. Bld.	18,509.37	20,175.11	40	462.73	504.37
Elec. Const.	19,921.57	22,806.36	37	538.42	616.39
Electronics	15,155.23	23,066.20	30	505.17	768.87
Health Occ.	10,293.97	15,166.42	30	343.13	505.55
Medical Asst.	10,543.76	14,189.65	45	234.31	315.32
Pl. H. & Ac.	16,553.62	18,241.49	31	533.99	588.44
Welding	18,534.52	26,916.83	32	579.20	841.15

*Cost I is without the depreciation of inventory.
Cost II is with the depreciation of inventory.

SUMMARY SHEET
SHARED TIME AVTS
1974-75 SCHOOL YEAR

Levels	Cost I*	Cost II*	# Students	Per Pupil I	Per Pupil II
District	314,375.42	320,348.50	476	660.45	673.00
Building	162,013.39	164,013.39	469	347.46	349.71
Program					
App. & TV Repair	15,016.68	19,395.00	36	417.13	538.75
Auto Body	14,736.88	18,785.11	37	398.29	507.70
Auto Mechanics	17,637.32	26,356.49	38	464.14	693.59
Cosmetology	23,958.11	27,575.19	65	368.58	424.23
Diesel Mech.	26,569.30	37,395.53	32	830.29	1,168.61
Drafting	13,461.29	14,461.45		384.61	413.18
Gen. Bld.	16,984.19	18,650.20	37	459.03	504.11
Elec. Const.	16,416.60	19,301.39	34	482.84	567.63
Electronics	11,222.32	19,133.29	28	400.80	683.33
Health Occ.	11,020.75	15,893.20	28	393.60	567.61
Medical Asst.	11,020.75	14,648.64	24	459.19	610.36
Pl. H. & Ac.	17,706.73	19,394.60	41	431.87	473.03
Welding	16,328.01	24,710.32	33	494.79	748.80

*Cost I is without the depreciation of inventory.
Cost II is with the depreciation of inventory.

SUMMARY SHEET
SENDING DISTRICT FOR SHARED TIME AVTS
1973-74 SCHOOL YEAR

Levels	Cost	# Students	Per Pupil
District	5,901,025.17	14,956	395.16
Building	472,229.51	2,173	217.31
Program			
Art	22,974.52	210	109.40
Business	157,243.48	1,583	99.33
English	204,733.45	3,776	54.21
For. Language	96,072.81	688	139.64
Ind. Arts	100,513.55	956	105.14
Home Economics	40,221.82	507	79.33
Mathematics	111,951.32	1,479	75.69
Music	26,954.99	338	79.75
Phy. Ed.	201,852.36	2,590	77.95
Science	118,619.33	1,196	99.18
Social Studies	136,111.60	1,771	76.86

SUMMARY SHEET
SENDING DISTRICT FOR SHARED TIME AVTS
1974-75 SCHOOL YEAR

Levels	Cost	# Students	Per Pupil
District Level	6,443,413.19	14,982	430.07
Building Level	536,885.40	2,249	238.72
Program			
Art	25,961.90	230	112.87
Business	177,773.60	1,808	98.32
English	229,601.20	4,709	48.75
For. Language	79,264.23	676	117.25
Ind. Arts	83,870.83	897	93.50
Home Economics	77,689.18	532	146.03
Mathematics	115,401.24	1,583	72.90
Music	29,480.59	363	81.21
Phy. Ed.	214,279.55	4,890	43.81
Science	144,053.01	1,440	100.04
Social Studies	160,053.02	1,776	90.12

SUMMARY SHEET
PER PUPIL COST FOR TWO YEARS (JR. & SR.) BASED RANDOMLY SELECTED STUDENT SCHEDULES OF THOSE ENROLLED IN THE VOCATIONAL CURRICULA IN THE SHARED TIME AREA VOCATIONAL TECHNICAL SCHOOL 1973-1975

	Without Inventory Depreciation	With Inventory Depreciation
Appliance & TV Repair	$1,283.03	$1,526.27
Auto Body	1,340.84	1.556.78
Auto Mechanics	1,385.25	1,850.45
Building & Construction (General)	1,415.77	1,506.49
Cosmetology	1,258.19	1,377.30
Design Drafting	1,290.00	1,354.29
Diesel Mechanics	1,613.03	2,352.31
Electrical Construction	1,514.27	1,667.21
Electronics	1,400.08	1,946.20
Health Occupations	1,404.75	1,741.18
Medical Assistant	1,221.10	1,452.88
Plumbing & Heating	1,411.52	1,507.20
Welding	1,568.00	2,083.96
Total	$18,105.83	$21,922.52

Average Cost Without Inventory Depreciation $18,105.83/13 = $1,392.75

Average Cost With Inventory Depreciation $21,922.52/13 = $1,686.34

TOTAL COST
SUMMARY OF EXPENDITURES 1973-75
WITHOUT INVENTORY DEPRECIATION (COST I)
AVTS SHARED TIME

Sending District	1973-74	395.16	395.16	395.16
	1974-75	430.07	430.07	430.07
Sending School Bldg. Level	1973-74	217.28	217.28	217.28
	1974-75	238.72	238.72	238.72
AVTS Dist. Level	1973-74			556.04
	1974-75			660.45
AVTS Bldg. Level	1973-74			268.35
	1974-75			347.46
College Prep.		1,238.02		
General Educ.			1,027.83	
Vocational Educ.				1,392.75
Totals		2,519.25	2,309.06	4,506.28

Per Pupil Cost for College Preparation for Two Years	$2,519.25
Per Pupil Cost for General Education for Two Years	2,309.06
Per Pupil Cost for Vocational Education for Two Years	4,506.28

Ratios

Vocational Education/College Prep.	4,506,28/2,519.25 = 1/0.55805
Vocational Education/General Educ.	4,506.28/2,309.06 = 1/0.51240

TOTAL COST
SUMMARY OF EXPENDITURES 1973-75
WITH INVENTORY DEPRECIATION (COST II)
AVTS SHARED TIME

Sending District	1973-74	395.16	395.16	395.16
	1974-75	430.07	430.07	430.07
Sending School	1973-74	217.28	217.28	217.28
	1974-75	238.72	238.72	238.72
AVTS	1973-74			586.46
Dist. Level	1974-75			673.00
AVTS	1973-74			270.61
Bldg. Level	1974-75			349.71
College Prep.		1,238.20		
General Educ.			1,027.83	
Vocational Educ.				1,686.34
Totals		2,519.43	2,309.06	4,847.35

Per Pupil Cost for College Preparation for Two Years	$2,519.43
Per Pupil Cost for General Education for Two Years	2,309.06
Per Pupil Cost for Vocational Education for Two Years	4,847.35

Ratios

Vocational Education/College Prep. 4,847.35/2,519.43 = 1/0.5197

Vocational Education/General Educ. 4,847.35/2,309.06 = 1/0.4763